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REPORT OF THE AUDITOR FOR
THE PHILIPPINE ISLANDS

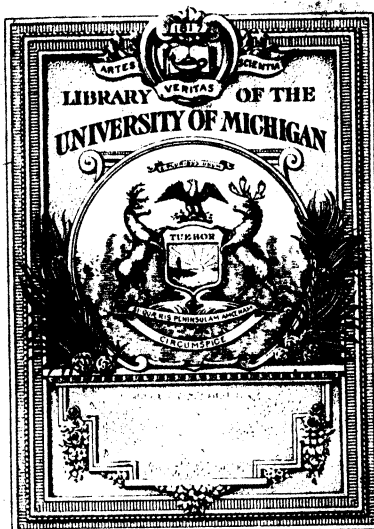
PART I
THE INSULAR GOVERNMENT AND THE
CITY OF MANILA

FISCAL YEAR ENDED JUNE 30, 1911

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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS. *Bureau of audit*

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL OF THE
PHILIPPINE ISLANDS, AND THE MEMBERS OF
THE PHILIPPINE LEGISLATURE

PART. I

PERTAINING TO THE FISCAL AFFAIRS OF THE INSULAR
GOVERNMENT, AND THE CITY OF MANILA

FOR THE

FISCAL YEAR ENDED JUNE 30, 1911

MANILA
BUREAU OF PRINTING
1912

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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS—PART I.

MANILA, P. I., *December 23, 1911.*

SIR: Complying with the requirements of existing law I have the honor to submit this the eleventh annual report of the financial affairs of the Government and its political subdivisions for the fiscal year ended June 30, 1911, arranged in five sections, namely:

- I. Insular Government.
- II. City of Manila.
- III. City of Baguio.
- IV. Provincial Governments.
- V. Municipal Governments.

CURRENCY EXPRESSION.

All money values throughout this report are expressed in Philippine currency. One peso Philippine currency (₱1) is equivalent to fifty cents (\$0.50) United States currency, the ratio being 2:1.

REVENUE FROM TAXATION.

The income from taxation collected by the Government and its political subdivisions during the fiscal years 1910 and 1911 was as follows:

| | Fiscal year 1910. | Fiscal year 1911. |
|---|----------------------|----------------------|
| Insular Government..... | ₱23,220,046.94 | ₱24,869,894.79 |
| City of Manila..... | 1,621,720.68 | 1,576,400.03 |
| City of Baguio..... | 50,165.74 | 39,567.29 |
| Provincial governments..... | 6,159,680.27 | 6,314,247.61 |
| Municipal governments..... | 4,138,440.11 | 4,663,684.88 |
| Total..... | 35,190,053.74 | 37,463,794.60 |
| Per capita (based on census of 1903)..... | 4.61 | 4.82 |
| Per capita expressed in United States currency..... | \$2.30½ | \$2.41 |

I. INSULAR GOVERNMENT.

GENERAL ARRANGEMENT.—The financial statistics of the Insular Government are presented (1) in the General Balance Sheet, supported by schedules, statements, and a detailed balance sheet; and (2) in the General Gain and Loss Statement, supported by a Condensed Statement of Income and Expenditures, which is in turn supported by Operation Statements showing, in detail and in comparison with the preceding year, the financial activities of each Bureau, Office, Fund, and Account of the Insular Government.

(1) THE GENERAL BALANCE SHEET.

Asset, liability, and surplus items are grouped under appropriate subheads according to the character of the item. In the arrangement of the asset groups the conventional order of placing them in inverse order of their liquidity, beginning with fixed assets and ending with cash, has been observed. The liability groups are similarly arranged in the order of funded or bonded debt, special and trust fund liabilities, and current liabilities. The surplus is stated by items, which are grouped under the four classes—Principal Account Surplus, Sinking Fund Reserves, Appropriate Surplus, and Unappropriated Surplus.

This classification and grouping of items brings out the financial condition of the Government in its corporate capacity and its relation to trust and special funds.

Page figures at the left of the captions refer to the pages in this report whereon will be found supporting schedules showing the component details of each item contained in the General Balance Sheet and such comment thereon as seems necessary for complete understanding.

The following is given as explanatory of the main divisions under which the items of the Balance Sheet are grouped:

ASSETS.

FIXED ASSETS—(1) *Real Estate*.—The real estate account with reference to real estate existing and purchased prior to the fiscal year 1908, excepting the Friar Lands Estates, is incomplete. A complete inventory thereof, which was reported by the Auditor last year as being in progress, is still unfinished. When this is completed it will be possible to appraise and bring it all into account.

The cost value of the Friar Lands Estates was reduced during the year by the amount of receipts on account of sales. Such receipts accrue to the Friar Lands Bonds Sinking Fund.

(2) *Public Works and Equipment*.—Substantially all equipment has been brought into account. Further corrections and adjustments in the inventories were made during the year. With a few exceptions, satisfactory inventories are at hand from all the Bureaus.

The real estate, public works and equipment acquired from the proceeds of bond issues (Friar Lands and Public Works) and that acquired from appropriated revenue are shown separately. This is valuable in indicating readily just what properties have been acquired from the expended proceeds of bond issues and what have been acquired directly from revenue. Later, as the bonds mature and are paid from the proceeds of revenue, the real estate, public works and equipment acquired from revenue will be correspondingly increased and that from bond issues decreased by the same amounts.

SPECIAL AND TRUST FUNDS.—In this group are included the assets of all funds held by the Government as depository, trustee, agent, and administrator. They are assets available only for the particular purposes which their respective titles indicate. The corresponding liability is extended in one item on the liability side of the Balance Sheet.

SINKING FUND ASSETS.—These are assets of funds created and being added to from year to year by fixed appropriations, interest on their investments, and other increments, for the purpose of the amortization of the bonded indebtedness of the Government. The corresponding totals appear on the opposite side of the Balance Sheet as Reserved Surplus.

DEFERRED ASSETS.—These are assets the liquidation of which is dependent upon subsequent conditions. They are items charged to the Philippine Railway Company and the Manila Railroad Company, Limited, for interest guaranteed and paid by the Government on their bonded debts until such time as the earnings of the companies will enable them to reimburse the Government.

CURRENT ASSETS.—These are the assets of the Insular Government, other than those pertaining to special, trust, and sinking funds, held in investments, supplies, accounts receivable, prepayments (deferred debit items) and cash. They are segregated in such manner as readily to enable the location of the corresponding liability or surplus items for which they stand sponsor in their asset character. These are the working assets of the Government.

LIABILITIES.

BONDED DEBT.—The aggregate of the two classes of bond issues of the Government—Friar Lands and Public Works—are here shown. Full explanatory data will be found in the supporting schedule.

SPECIAL AND TRUST FUND LIABILITY.—This is the aggregate liability of the Government by reason of funds held by it as depository, trustee, agent, and administrator. The assets of these funds are segregated on the assets side of the Balance Sheet.

CURRENT LIABILITIES.—The current or working liabilities consist of Accounts Payable and Deferred Income (deferred credit items). The former constitutes a liability against current appropriated assets, being unpaid items which have been charged to expenditure accounts. The latter represents advance collections on account of sales and other similar items.

SURPLUS.

As already stated, the surplus of the Government is grouped under four heads (1) Principal Account Surplus, (2) Sinking Fund Reserves, (3) Appropriated Surplus, and (4) Unappropriated Surplus.

(1) **PRINCIPAL ACCOUNT SURPLUS**.—This account represents that portion of the Surplus of the Government held in real estate, public works and improvements, and equipment which have been acquired from revenue, brought into account, and acquired from premiums received on the sale of Public Works Bonds. It also represents the Deferred Assets of the Government, namely, the amounts due

from railroad companies on account of interest paid by the Government, under guaranty contracts, on their bonded debt.

(2) **SINKING FUND RESERVES.**—This is that portion of the Surplus set aside for the amortization of the Government's bonded debt. The assets of the Friar Lands Bond Sinking Fund are derived from two sources—(1) from the Friar Lands Fund, being that part of the fund (par value) which was not expended for the purchase of Friar Lands and amounts received from the sale of Friar Lands, and (2) appropriations from revenue, interest and other income earned by the fund, and the premiums derived from the sale of the Friar Lands Bonds. Only the assets accruing from the second source are represented in the Surplus. All of the assets of the Public Works Bond Sinking Fund are derived from the revenue appropriated for that purpose and from the income of the fund, and the total amount thereof is represented in the Surplus account.

(3) **APPROPRIATED SURPLUS.**—This is that portion of the Surplus which is appropriated from the revenues of the Government and is available for expenditure for the purposes for which appropriated. It is the excess of Appropriated Assets over Current Liabilities and constitutes the Government's Working Surplus.

(4) **UNAPPROPRIATED SURPLUS.**—This is that portion of the Surplus not appropriated or set aside for any particular purpose. It represents the surplus of undistributed revenues of the Government—the General Fund Surplus.

(2) GAIN AND LOSS STATEMENT.

The Gain and Loss Account, called also in commercial accounting Profit and Loss, Income, Revenue, and other similar names, shows the financial operations affecting the Surplus of the Government—the changes in the net wealth brought about during the fiscal year. On the one hand it shows the income of the Government, and on the other hand it shows the expenses incurred on account of administration, maintenance, operation, etc. The income of the Insular Government with regard to the funds to which it accrues is differentiated as (1) Revenue Income—being that derived from taxation and other sources which accrues to Unappropriated Surplus; (2) Receipts from Operation—being income of Bureaus, Offices, and Funds, which accrues directly to the appropriation account of the Bureau, Office, or Fund entitled to the earnings on account of services rendered; (3) earnings of Sinking Funds which accrue to those funds.

In addition to the above there are other transactions which affect the Government's Surplus, for example, transfers between Surplus funds and other funds to correct and adjust errors of previous years, corrections and adjustments of property inventories, etc.

In this report the financial operations of the Government, which affect its Surplus, are presented by (1) the General Gain and Loss Statement, (2) a Condensed Statement of Income and Expenditures, and (3) by Operation Statements of each Bureau, Office, and Fund. The first is a summary of the second and the second is a grouping of the third.

GENERAL GAIN AND LOSS STATEMENT.—This is a summary statement showing, in comparison with the preceding year, total revenues accrued, total expenses incurred, excess of revenue income over expenses, earnings of sinking funds, and net income for the year; other transactions affecting increases and decreases in the Surplus funds; and the total increase in the Surplus during the year.

CONDENSED STATEMENT OF INCOME AND EXPENDITURES.—This statement is divided into two parts, first Income and Second Expenditures. The Income statement shows the revenue income by sources and classifications in comparison with the preceding year. This income accrues to Unappropriated Surplus. The Expenditures statement shows the titles of appropriation accounts which are arranged in six groups, viz: Bureaus and Offices, Self-sustaining Bureaus and Funds, Miscellaneous Expenses, Fixed Charges, and Public Works and Permanent Improvements from Insular Revenue.

One line for each appropriation account shows expenses of operation, receipts from operation, and net cost of operation; capital expenditures classified under real estate, permanent improvements, plant and equipment, supplies, and sundry; and the amount of net expenditures charged against the account during the year. The details of classification of expenses, receipts, capital outlay, and comparisons with the preceding year, are shown in the Operation Statements described in the paragraph below:

OPERATION STATEMENTS OF BUREAUS, OFFICES, AND FUNDS.—These statements are combined statements of appropriation accounts and operation statements. The Surplus from the prior year is brought forward differentiated as Principal Account Surplus and Appropriated or Working Surplus. Funds made available by appropriation, restoration, or by transfer are credited to the account, and

reversions of unexpended balances are debited. The operations for the year are shown, in comparison with the previous fiscal year, by stating the expenses under subclassifications of Maintenance, Administration, and direct Operating Expenses, the income under proper classifications, and the net result which is either net cost of operation or net earnings from operation depending on excess expenses over income, or excess income over expenses. Net costs are debited and net earnings credited to the accounts. Capital expenditures—Outlays—are shown in detail and total, but are not debited to the accounts, being merely conversions from one class of surplus to another.

The statements close by showing the balances—Surplus—at the close of the year to be forwarded to the fiscal year 1912, separated into Principal Account Surplus representing the value of the fixed assets, and Appropriated or Working Surplus, representing the excess current assets over current liabilities.

II. CITY OF MANILA.

The General Balance Sheet, Detailed Balance Sheet, Gain and Loss Statement and Operations Statements for the City of Manila are constructed upon the same basis as those for the Insular Government. The explanation of Insular statements, therefore, serves also as an explanation of those of the city of Manila.

III. CITY OF BAGUIO.

IV. PROVINCIAL GOVERNMENTS.

V. MUNICIPAL GOVERNMENTS.

Summaries only of the city of Baguio and provincial and municipal governments are shown in this report (Part I). The accounts in detail of the city of Baguio and the provincial governments are given in Part II of the Auditor's Annual Report, and those of the municipal governments in Part III. The fiscal year of the municipalities ends December 31 and the summary shown herein is, therefore, that for the fiscal year ending December 31, 1910.

Respectfully submitted.



Insular Auditor.

The SECRETARY OF WAR.

The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

The MEMBERS OF THE PHILIPPINE LEGISLATURE.

THE INSULAR GOVERNMENT

BALANCE SHEET

THE GOVERNMENT OF
GENERAL BALANCE SHEET JUNE 30, 1911,

[For detailed balance sheet,

| Balances June 30, 1910. | | Refer- ence page. | ASSETS. | | Balances June 30, 1911. |
|-------------------------------|---------------|-------------------------|--|---------------|-------------------------------|
| | | | FIXED ASSETS: | | |
| | | | Real estate, acquired from— ^a | | |
| | 13,333,249.70 | 89 | Friar Lands Bond Fund..... | 12,704,174.43 | |
| | 35,106.33 | 89 | Public Works Bond Fund..... | 35,106.33 | |
| | 737,810.27 | 89 | Revenue and brought into account..... | 2,131,969.69 | |
| 14,106,166.30 | | | | | 14,867,240.35 |
| | | | Public works and improvements, acquired from— | | |
| | 9,304,921.32 | 93 | Public Works Bond Fund..... | 9,816,757.87 | |
| | 10,935,216.48 | 89 | Revenue and brought into account..... | 16,619,981.09 | |
| 20,240,137.80 | | | | | 26,436,738.96 |
| | | | Equipment, acquired from— | | |
| | 78,169.14 | 93 | Public Works Bond Fund..... | 83,826.62 | |
| | 9,868,713.94 | 89 | Revenue and brought into account..... | 11,475,972.66 | |
| 44,283,187.18 | 9,936,883.08 | | | | 11,559,799.18 |
| | Other. | | SPECIAL AND TRUST FUND ASSETS: | Cash. | Other. |
| | Cash. | | Miscellaneous Trust Funds..... | 950,723.29 | |
| | 1,073,861.00 | 101 | Sundry Special Funds..... | 2,241,995.07 | 1,935,919.60 |
| | 1,244,368.59 | 101 | Depository Funds in Treasury..... | 10,357,676.95 | |
| | 2,120,451.94 | 105 | Silver Certificate Redemption Fund..... | 27,339,909.50 | |
| | 9,689,084.46 | 105 | City of Manila Funds..... | 713,251.38 | 740,739.98 |
| | 26,502,590.60 | 105 | Gold Standard Fund..... | 20,179,043.66 | 441,152.40 |
| | 1,368,925.89 | 119 | Congressional Relief Fund..... | 19,165.35 | 91,850.00 |
| | 463,333.36 | 106 | Warrants Payable Fund..... | 2,714,275.76 | |
| | 102,200.00 | 106 | | | |
| | 4,733.91 | 107 | | | |
| | 2,667,657.64 | | Total | 64,521,045.96 | 3,209,661.98 |
| 64,153,053.23 | 1,809,901.95 | 62,343,151.28 | | | 67,730,707.94 |
| | | | SINKING FUND ASSETS: | | |
| | | | 111 Friar Lands Bond Sinking Fund, derived from— | | |
| | 232,138.97 | 434,611.33 | Friar Lands Bond Fund..... | 633,075.27 | 666,750.30 |
| | 1,066,540.91 | 163,389.27 | Bond premiums, revenue and accretions..... | 182,138.57 | 1,249,309.58 |
| | | | | | |
| | 1,298,679.88 | 598,000.60 | | 815,213.84 | 1,916,059.88 |
| | 908,410.06 | (27,166.89) | 111 Public Works Bond Sinking Fund..... | 8,772.95 | 1,112,910.06 |
| 2,777,923.65 | 2,207,089.94 | 570,833.71 | Total | 823,986.79 | 3,028,969.94 |
| | | | | | 3,852,956.73 |
| | | | DEFERRED ASSETS: | | |
| | 976,244.98 | | 115 Due from Philippine Railway Company..... | | 1,594,623.44 |
| | | | 115 Due from Manila Railroad Company..... | | 124,356.94 |
| | 111,122.53 | | 115 Due from Postal Savings Bank Fund..... | | |
| 1,087,367.51 | | | | | 1,718,980.38 |
| | | | CURRENT ASSETS: | | |
| | 28,163.99 | 115 | Due from Moro Province..... | | |
| | 50,000.00 | 115 | Due from city of Manila..... | | |
| | 7,400.00 | 115 | Bank stock..... | | |
| | | | Public Works Bond Fund— | | |
| | 1,218,981.11 | 97 | Unexpended cash proceeds..... | | 701,487.08 |
| | | | Appropriated assets— | | |
| | 772,432.56 | 143 | Investments..... | 1,092,446.53 | |
| | 6,053,977.61 | 120 | Supplies..... | 5,510,862.15 | |
| | 2,071,697.02 | 115 | Accounts receivable..... | 3,154,883.77 | |
| | 29,165.69 | 115 | Prepayments..... | 19,868.53 | |
| | 6,577,840.84 | 115 | Cash..... | 7,419,345.02 | |
| 15,505,113.72 | | | | | 17,197,406.00 |
| | 3,870,458.52 | 115 | Unappropriated assets— | | |
| 20,680,117.34 | | | Cash..... | | 447,332.37 |
| 132,981,648.91 | | | | | 18,346,225.45 |
| | | | | | 144,512,648.99 |

^a Exclusive of value of the public domain.

THE PHILIPPINE ISLANDS.

COMPARED WITH JUNE 30, 1910.

see folder facing page 146.]

| Balances June 30, 1910. | Refer- ence page. | LIABILITIES. | Balances June 30, 1911. |
|-------------------------------|-------------------------|---|-------------------------------|
| | | BONDED DEBT: | |
| 14,000,000.00 | 123 | Fraser lands 10-30 year 4 per cent bonds | 14,000,000.00 |
| 24,000,000.00 | 123 | Public works 10-30 year 4 per cent bonds | 10,000,000.00 |
| 64,153,053.23 | | SPECIAL AND TRUST FUND LIABILITY: | 24,000,000.00 |
| | 123 | See contra | 67,730,707.94 |
| | | CURRENT LIABILITIES: | |
| 532,007.51 | 123 | Accounts payable | 1,163,645.85 |
| 532,007.51 | 123 | Deferred income | 2,466.66 |
| 88,685,060.74 | | <i>Total liabilities</i> | 1,166,112.51 |
| | | SURPLUS. | 92,896,820.45 |
| | | 127 PRINCIPAL ACCOUNT, REPRESENTED BY: | |
| 737,810.27 | 89 | Real estate acquired from revenue and brought into account | 2,131,859.59 |
| 10,935,216.48 | 89 | Public works acquired from revenue and brought into account | 16,619,981.09 |
| 637,177.90 | 97 | Public works acquired from premiums received on public works bonds | 637,177.90 |
| 9,858,713.94 | 89 | Equipment acquired from revenue and brought into account | 11,475,972.56 |
| 976,244.98 | 115 | Philippine Railway Company—account current | 1,594,623.44 |
| | 115 | Manila Railroad Company (Limited)—account current | 124,356.94 |
| 111,122.53 | 115 | Postal Savings Bank—account current | |
| 28,163.99 | 115 | Moro Province—account current | |
| 50,000.00 | 115 | City of Manila—loan | |
| 7,400.00 | 115 | Bank stock | 32,584,071.52 |
| 23,341,850.09 | | SINKING FUND RESERVES: | |
| 1,229,930.18 | 128 | Fraser Lands Bond Sinking Fund, represented by assets derived from premiums and revenue | 1,431,448.15 |
| 881,243.17 | 128 | Public Works Bond Sinking Fund | 1,121,683.01 |
| 2,111,173.35 | | 129 APPROPRIATED SURPLUS: | 2,563,131.16 |
| 772,432.56 | | Investments | 1,092,446.53 |
| 6,053,977.61 | | Supplies | 5,610,862.15 |
| 2,071,697.02 | | Accounts receivable | 3,154,883.77 |
| 29,165.69 | | Prepayments | 19,868.53 |
| 6,577,840.84 | | Cash | 7,419,345.02 |
| 15,505,113.72 | | | 17,197,406.00 |
| | | Deduct— | |
| | | Accounts payable | 1,163,645.85 |
| | | Deferred income | 2,466.66 |
| 14,973,106.21 | | | 1,166,112.51 |
| 532,007.51 | | 130 UNAPPROPRIATED SURPLUS: | 16,031,293.49 |
| 44,296,588.17 | | Cash | 447,332.37 |
| | | <i>Total surplus</i> | 51,615,828.54 |
| <u>132,981,648.91</u> | | | <u>144,512,648.99</u> |

THE INSULAR GOVERNMENT
GAIN AND LOSS STATEMENT

GAIN AND LOSS STATEMENT.

Summary statement showing, in comparison with the preceding year, total revenues accrued, total expenses incurred on account of cost of administration, operation, and maintenance; excess of revenues over expenses being the gain from ordinary operations of the Insular Government; and other transactions affecting increases and decreases in the surplus funds of the Insular Government.

| Reference page. | | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--------------------|---|----------------------|----------------------|--|
| 21 | Income and Expenses: | | | |
| | INCOME— | | | |
| | Revenue from taxation— | | | |
| 22 | Customs revenue | 16,544,796.56 | 15,709,775.66 | + 835,019.90 |
| 21 | Internal revenue | 8,269,752.12 | 7,439,532.38 | + 830,219.74 |
| 21 | Revenue from franchise taxes | 55,347.11 | 70,738.90 | -- 15,391.79 |
| | Total revenue from taxation | 24,869,894.79 | 23,220,046.94 | +1,649,847.85 |
| | Other income— | | | |
| 23 | Miscellaneous revenue | 364,972.07 | 473,578.00 | -- 108,605.93 |
| 23 | Profits of cold storage plant | 210,653.59 | 319,588.83 | -- 108,935.24 |
| | Total other income | 575,625.66 | 793,166.83 | -- 217,541.17 |
| 21 | Total ordinary revenue income for the year | 25,445,520.45 | 24,013,213.77 | +1,432,306.68 |
| 21 | EXPENSES— | | | |
| 24 | Bureaus and Offices | 16,982,343.27 | 15,848,433.21 | +1,133,910.06 |
| 24 | Deduct net earnings of self-sustaining Bureaus and Operating Funds | 654,923.72 | 294,304.91 | + 360,618.81 |
| | Net expenses of Bureaus and Offices and Operating Funds | 16,327,419.55 | 15,554,128.30 | + 773,291.25 |
| 25 | Miscellaneous Expenses | 492,927.32 | 878,860.43 | -- 385,933.11 |
| 25 | Aid to provinces | 286,599.00 | 219,852.23 | + 66,746.77 |
| 26 | Maintenance of public works and improvements | 364,333.21 | 195,244.13 | + 169,089.08 |
| 27 | Fixed charges (interest on bonded debt and contributions to Manila and Baguio) | 2,109,372.09 | 1,925,663.99 | + 183,708.10 |
| | Total expenses | 19,580,651.17 | 18,773,749.08 | + 806,902.09 |
| | Excess of ordinary revenue income over expenses | 5,864,869.28 | 5,239,464.69 | + 625,404.59 |
| 111 | EARNINGS OF SINKING FUNDS— | | | |
| | Friar Lands Bond Sinking Fund | 60,087.12 | 51,147.97 | + 8,939.15 |
| | Public Works Bond Sinking Fund | 39,391.40 | 18,193.72 | + 21,197.68 |
| | Total earnings of Sinking Funds | 99,478.52 | 69,341.69 | + 30,136.83 |
| 97 | Premium received on sale of public works bonds (fiscal year 1910) | | 9,075.20 | -- 9,075.20 |
| | Net income for the year | 5,964,347.80 | 5,317,881.58 | + 646,466.22 |
| | Other Transactions Affecting Surplus Increases and Decreases: | | | |
| | ASSETS BROUGHT INTO ACCOUNTS AND INVENTORY ADJUSTMENTS— | | | |
| 89 | Real estate (San Lazaro Estate) | 1,382,269.00 | | +1,382,269.00 |
| 89 | Public works and equipment | 15,755.28 | | + 15,755.28 |
| 120 | Supplies | 67,992.82 | 55,525.98 | + 12,466.84 |
| | Fixed assets acquired from Congressional Relief Fund (fiscal year 1910) | | 5,641.49 | -- 5,641.49 |
| | Account current of the Postal Savings Bank (fiscal year 1910) | | 84,404.94 | -- 84,404.94 |
| | Banco Español-Filipino stock (fiscal year 1910) | | 7,400.00 | -- 7,400.00 |
| | Transfer from other funds (fiscal year 1910) | | 239.30 | -- 239.30 |
| 127 | Total brought into accounts and adjustments | 1,466,017.10 | 153,211.71 | +1,312,805.39 |
| | Total | 7,430,364.90 | 5,471,093.29 | +1,959,271.61 |
| | ASSETS DROPPED FROM ACCOUNTS AND INVENTORY ADJUSTMENTS (deduct)— | | | |
| | Real estate (fiscal year 1910) | | 136,262.84 | -- 136,262.84 |
| | Public works and equipment (fiscal year 1910) | | 88,458.01 | -- 88,458.01 |
| 106 | Fixed assets acquired from the Congressional Relief Fund | 2.00 | | + 2.00 |
| 115 | Account current of the Postal Savings Bank (account canceled) | 111,122.53 | | + 111,122.53 |
| | Transfers to other funds (fiscal year 1910) | | 4,297.18 | -- 4,297.18 |
| 127 | Total dropped from accounts and adjustments | 111,124.53 | 229,018.03 | -- 117,893.50 |
| | Increase in the surplus accounts during the fiscal year | 7,319,240.37 | 5,242,075.26 | +2,077,165.11 |
| | Surplus at the beginning of the fiscal year (see comparative balance sheet, p. 13) | 44,296,588.17 | 39,054,512.91 | +5,242,075.26 |
| | Surplus at the close of the fiscal year (see comparative balance sheet, p. 13) | 51,615,828.54 | 44,296,588.17 | +7,319,240.37 |

THE INSULAR GOVERNMENT
RECEIPTS AND EXPENDITURES

RECEIPTS.

| Refer- ence page. | SUMMARY. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|--|-------------------|-------------------|--|
| Income Receipts: | | | | |
| REVENUE FROM TAXATION— | | | | |
| 22 | Customs revenue (Schedule No. 1)..... | 16,544,795.56 | 15,709,775.66 | + 835,019.90 |
| 23 | Internal revenue, Insular (Schedule No. 2)..... | 8,080,614.71 | 6,878,124.97 | + 1,202,489.74 |
| | Internal revenue, United States (total)..... | 189,137.41 | 561,407.41 | — 372,270.00 |
| 17 | Franchise taxes (total)..... | 8,269,752.12 | 7,439,532.28 | — 15,391.79 |
| | | 55,347.11 | 70,738.90 | — 15,391.79 |
| | Total revenue from taxation..... | 24,869,894.79 | 23,220,046.94 | + 1,649,847.85 |
| OTHER REVENUE— | | | | |
| 23 | Miscellaneous (Schedule No. 3)..... | 364,972.07 | 478,578.00 | — 108,606.93 |
| 83 | Profits, cold storage plant..... | 210,653.59 | 319,588.83 | — 108,935.24 |
| | Total other revenue..... | 575,625.66 | 798,166.83 | — 217,541.17 |
| 17 | Total revenue income..... | 25,445,520.45 | 24,018,213.77 | + 1,432,306.68 |
| Other Receipts: | | | | |
| 115 | City of Manila—final payment on Luneta Extension loan..... | 50,000.00 | 150,000.00 | — 100,000.00 |
| 115 | Moro Province—final payment on account..... | 28,163.99 | 20,316.02 | + 7,847.97 |
| 115 | Manila Railroad Company—payment on interest account..... | 24,211.25 | — | + 24,211.25 |
| 115 | Bank stock sold..... | 7,400.00 | — | + 7,400.00 |
| | Total other receipts..... | 109,775.24 | 170,316.02 | — 60,540.78 |
| | Total receipts accruing to the General Fund..... | 25,555,295.69 | 24,188,529.79 | + 1,371,765.90 |
| Income Receipts of Sinking Funds: | | | | |
| 111 | Friar Lands Bonds Sinking Fund..... | 60,087.12 | 51,147.97 | + 8,939.15 |
| 111 | Public Works Bonds Sinking Fund..... | 39,391.40 | 18,193.72 | + 21,197.68 |
| | Total income accruing to Sinking Funds..... | 99,478.52 | 69,341.69 | + 30,136.83 |
| | Total receipts..... | 25,654,774.21 | 24,252,871.48 | + 1,401,902.73 |

EXPENDITURES.

| SUMMARY. | | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Other ex- penditures. | Total ex- penditures. |
|--|---|----------------------------------|-----------------------------|---------------------------|------------------------------------|--------------------------------|--------------|--------------------------|--------------------------|
| | | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | | |
| Expenditures from Appropriated Revenue Funds: | | | | | | | | | |
| 24 | Bureaus and Offices (Schedule No. 1)..... | 24,553,773.22 | 7,571,429.95 | 16,982,343.27 | 5.00 | 1,614,079.30 | (405,009.57) | | 18,191,417.70 |
| 24 | Capital operation accounts (Schedule No. 2)..... | 9,079,038.64 | 9,733,962.36 | (654,923.72) | | 301,249.13 | (277,403.53) | | (631,078.12) |
| | Sub-total..... | 33,632,811.86 | 17,305,392.31 | 16,327,419.55 | 5.00 | 1,915,328.43 | (682,413.10) | | 17,560,339.58 |
| 25 | Miscellaneous accounts (Schedule No. 3)..... | 503,407.25 | 10,479.93 | 492,927.32 | | 19,300.86 | | | 512,228.18 |
| 25 | Insular aid to provinces (Schedule No. 4)..... | 286,599.00 | | 286,599.00 | | | | | 286,599.00 |
| 26 | Public works and improvements (Schedule No. 5)..... | 399,383.72 | 35,050.51 | 364,333.21 | 11,875.32 | 5,351,640.66 | 71,305.12 | | 5,799,154.31 |
| 27 | Fixed charges (Schedule No. 6)..... | 2,316,269.30 | 206,897.21 | 2,109,372.09 | | | | * 1,109,425.94 | 3,218,798.03 |
| | Total expenditures from appropriated revenues..... | 37,138,471.13 | 17,557,819.96 | 19,580,651.17 | 11,880.32 | 7,286,269.95 | (611,108.28) | 1,109,425.94 | 27,377,119.10 |
| Expenditures from Public Works Bond Fund: | | | | | | | | | |
| 27 | (Schedule No. 7)..... | | | | | 517,494.03 | | | 517,494.03 |
| | Total expenditures..... | 37,138,471.13 | 17,557,819.96 | 19,580,651.17 | 11,880.32 | 7,803,763.98 | (611,108.28) | 1,109,425.94 | 27,894,613.13 |
| * Interest on railway bonds..... | | | | | | | | 766,946.65 | |
| Payments to Sinking Funds..... | | | | | | | | 842,479.29 | |
| Total..... | | | | | | | | 1,109,425.94 | |

NOTE.—Amounts in parentheses are negative.

RECEIPTS—INCOME FROM TAXATION.

Schedule No. 1.—CUSTOMS REVENUE.

| Items. | Collections, fiscal year 1911. | Refunds, fiscal year 1911. | Net revenue, fiscal year 1911. | Net revenue, fiscal year 1910. | Increase (+) or decrease (-). |
|--|--------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|--|
| IMPORT DUTIES: | | | | | |
| Manila..... | 10,293,227.04 | 158,397.04 | 10,134,830.00 | 10,421,025.55 | -286,195.55 |
| Iloilo..... | 1,364,844.88 | 3,997.66 | 1,360,847.22 | 1,094,708.08 | +266,139.14 |
| Cebu..... | 1,689,154.88 | 3,118.18 | 1,686,036.70 | 1,507,503.61 | +178,533.09 |
| Minor ports..... | 6,069.72 | | 6,069.72 | 3,382.18 | + 2,687.54 |
| <i>Total import duties.....</i> | <i>18,853,296.52</i> | <i>165,512.88</i> | <i>18,187,783.64</i> | <i>18,026,619.42</i> | <i>+161,164.22</i> |
| EXPORT DUTIES: | | | | | |
| Manila..... | 1,841,890.32 | 772.72 | 1,841,117.60 | 1,381,826.12 | +459,291.48 |
| Iloilo..... | 15,511.06 | | 15,511.06 | 22,382.32 | - 6,871.26 |
| Cebu..... | 272,320.98 | 303.58 | 272,017.40 | 178,203.06 | + 93,814.34 |
| Minor ports..... | 18.98 | | 18.98 | | + 18.98 |
| <i>Total export duties.....</i> | <i>2,129,741.34</i> | <i>1,076.30</i> | <i>2,128,665.04</i> | <i>1,582,411.50</i> | <i>+546,253.54</i> |
| WHARFAGE: | | | | | |
| Manila..... | 547,320.54 | 755.92 | 546,564.62 | 479,747.90 | + 66,816.72 |
| Iloilo..... | 219,690.96 | | 219,690.96 | 173,704.36 | + 45,986.60 |
| Cebu..... | 140,481.50 | 2,465.27 | 138,026.23 | 131,859.30 | + 6,166.93 |
| Minor ports..... | 382.98 | 2.00 | 380.98 | 188.80 | + 192.18 |
| <i>Total wharfage.....</i> | <i>907,875.98</i> | <i>3,213.19</i> | <i>904,662.79</i> | <i>785,500.36</i> | <i>+119,162.43</i> |
| LICENSES: | | | | | |
| Manila..... | 78,980.36 | 55.47 | 78,924.89 | 76,694.79 | + 2,230.10 |
| Iloilo..... | 6,279.16 | 110.14 | 6,169.02 | 6,678.23 | - 509.21 |
| Cebu..... | 4,459.12 | | 4,459.12 | 4,601.01 | - 141.89 |
| Minor ports..... | 24.91 | | 24.91 | 24.91 | |
| <i>Total licenses.....</i> | <i>89,743.55</i> | <i>165.61</i> | <i>89,577.94</i> | <i>87,898.94</i> | <i>+ 1,679.00</i> |
| STAMPS: | | | | | |
| Manila..... | 51,676.00 | | 51,676.00 | 54,251.50 | - 2,575.50 |
| Iloilo..... | 10,360.00 | | 10,360.00 | 8,286.00 | + 2,074.00 |
| Cebu..... | 8,166.20 | | 8,166.20 | 7,549.20 | + 617.00 |
| Minor ports..... | 176.00 | | 176.00 | 257.20 | - 81.20 |
| <i>Total stamps.....</i> | <i>70,378.20</i> | | <i>70,378.20</i> | <i>70,343.90</i> | <i>+ 34.30</i> |
| IMMIGRATION FEES: | | | | | |
| Manila..... | 68,400.00 | 1,896.00 | 66,504.00 | 61,176.00 | + 5,328.00 |
| Iloilo..... | 4,176.00 | | 4,176.00 | 3,800.00 | + 376.00 |
| Cebu..... | 1,328.00 | | 1,328.00 | 1,496.00 | - 168.00 |
| Minor ports..... | 104.00 | | 104.00 | 72.00 | + 32.00 |
| <i>Total immigration fees.....</i> | <i>74,008.00</i> | <i>1,896.00</i> | <i>72,112.00</i> | <i>66,544.00</i> | <i>+ 5,568.00</i> |
| Customs duties collected in the United States..... | 7,974.36 | | 7,974.36 | 36,327.74 | - 28,353.38 |
| Unclaimed refundable export duties..... | 83,641.59 | | 83,641.59 | 54,129.80 | + 29,511.79 |
| <i>Total customs revenue.....</i> | <i>16,716,659.54</i> | <i>171,863.98</i> | <i>16,544,795.56</i> | <i>15,709,775.66</i> | <i>+835,019.90</i> |

RECEIPTS—INCOME FROM TAXATION.

Schedule No. 2.—INTERNAL REVENUE—INSULAR.

| Provinces. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|----------------------|----------------------|--|
| City of Manila..... | 8,755,367.46 | 7,460,128.91 | +1,295,238.55 |
| City of Baguio..... | 10,047.63 | 7,538.73 | + 2,508.90 |
| Province of Agusan..... | 12,505.03 | 16,519.26 | - 4,014.23 |
| Province of Albay..... | 277,532.45 | 303,790.62 | - 26,258.17 |
| Province of Ambos Camarines..... | 273,629.20 | 302,323.69 | - 28,694.49 |
| Province of Antique..... | 66,044.69 | 59,551.61 | + 6,493.08 |
| Province of Bataan..... | 54,112.65 | 55,962.60 | - 1,839.95 |
| Province of Batangas..... | 187,029.74 | 182,241.53 | + 4,788.21 |
| Province of Bohol..... | 171,678.44 | 162,571.27 | + 9,107.17 |
| Province of Bulacan..... | 379,397.36 | 422,914.33 | - 43,516.97 |
| Province of Batanes..... | 2,538.21 | 1,477.30 | + 1,060.91 |
| Province of Cagayan..... | 150,457.80 | 148,296.39 | + 2,161.41 |
| Province of Capiz..... | 209,498.06 | 188,235.43 | + 21,262.63 |
| Province of Cavite..... | 115,830.96 | 114,279.96 | + 1,551.00 |
| Province of Cebu..... | 603,488.61 | 561,425.40 | + 42,063.11 |
| Province of Ilocos Norte..... | 101,100.95 | 96,867.29 | + 4,233.66 |
| Province of Ilocos Sur..... | 185,104.81 | 177,503.71 | + 7,601.10 |
| Province of Iloilo..... | 468,229.86 | 388,966.96 | + 79,262.90 |
| Province of Isabela..... | 89,287.96 | 84,770.59 | + 4,517.37 |
| Province of La Laguna..... | 289,983.75 | 236,577.34 | + 53,406.41 |
| Province of La Union..... | 86,726.97 | 76,805.60 | + 9,921.37 |
| Province of Leyte..... | 419,546.02 | 399,741.09 | + 19,804.93 |
| Province of Mindoro..... | 25,730.66 | 24,101.83 | + 1,628.83 |
| Province of Misamis..... | 141,705.84 | 124,735.15 | + 16,970.69 |
| Province of Moro..... | 195,427.01 | 172,612.77 | + 22,814.24 |
| Province of Mountain..... | 86,096.25 | 33,509.66 | + 2,586.59 |
| Province of Nueva Ecija..... | 112,004.82 | 118,353.62 | - 6,348.80 |
| Province of Nueva Vizcaya..... | 7,811.80 | 7,374.51 | + 437.29 |
| Province of Occidental Negros..... | 254,500.09 | 211,298.88 | + 43,201.21 |
| Province of Oriental Negros..... | 137,767.94 | 134,588.51 | + 3,179.43 |
| Province of Palawan..... | 16,065.09 | 11,712.99 | + 4,352.10 |
| Province of Pampanga..... | 274,929.24 | 306,685.89 | - 31,756.65 |
| Province of Pangasinan..... | 520,039.68 | 439,438.26 | + 80,601.42 |
| Province of Rizal..... | 167,837.80 | 168,032.71 | - 1,194.91 |
| Province of Samar..... | 242,348.14 | 243,536.76 | - 1,188.62 |
| Province of Sorsogon..... | 192,288.04 | 177,750.92 | + 14,537.12 |
| Province of Surigao..... | 77,676.54 | 71,034.81 | + 6,641.73 |
| Province of Tarlac..... | 103,871.42 | 104,049.61 | - 178.19 |
| Province of Tayabas..... | 269,668.25 | 240,278.36 | + 29,389.89 |
| Province of Zambales..... | 52,417.68 | 46,739.21 | + 5,678.47 |
| <i>Total gross collections.....</i> | <i>15,687,309.80</i> | <i>14,084,814.06</i> | <i>+1,602,495.74</i> |
| Transfer from provincial and municipal internal revenue..... | 10,823.54 | 63,404.62 | - 52,581.08 |
| <i>Grand total of internal-revenue receipts.....</i> | <i>15,698,133.34</i> | <i>14,148,218.68</i> | <i>+1,549,914.66</i> |
| Deduct: | | | |
| Provincial and municipal apportionment, sections 1 and 2, Act 1964..... | 4,473,979.03 | 4,126,554.11 | + 347,424.92 |
| Provincial and municipal apportionment, section 3, Act 1964..... | 8,143,539.60 | 8,143,539.60 | - |
| <i>Total to deduct.....</i> | <i>7,617,518.63</i> | <i>7,270,093.71</i> | <i>+ 347,424.92</i> |
| <i>Net amount of internal-revenue accruing to the Insular Government.....</i> | <i>8,080,614.71</i> | <i>6,878,124.97</i> | <i>+1,202,489.74</i> |

RECEIPTS.

Schedule No. 3. MISCELLANEOUS REVENUE.

| Items. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|----------------------|----------------------|--|
| Rents from San Lazaro Estate..... | 51,533.82 | 48,271.25 | + 3,262.57 |
| Mining fees, section 37, Act of Congress, July 1, 1902..... | 4,115.34 | 2,753.40 | + 1,361.94 |
| Rents from Insular buildings..... | 2,046.67 | 3,298.00 | - 1,251.33 |
| Interest on bank deposits..... | 268,951.88 | 391,877.47 | -122,915.59 |
| Forfeitures of firearms bonds..... | 500.00 | 2,352.56 | - 1,852.56 |
| Tax on bank note circulation..... | 6,447.23 | 9,708.13 | - 3,258.90 |
| Sales and rentals of public lands..... | 29,367.02 | 14,285.19 | + 15,081.83 |
| Sales of forfeited lands, Act 1791..... | 393.06 | - | + 393.06 |
| Dividends on bank stock..... | 370.00 | 629.00 | - 259.00 |
| Premium on bank stock sold..... | 1,221.00 | - | + 1,221.00 |
| Sales of houses on San Lazaro Estate..... | - | 405.00 | - 405.00 |
| Miscellaneous..... | 16.05 | - | + 16.05 |
| <i>Total miscellaneous revenue.....</i> | <i>364,972.07</i> | <i>473,578.00</i> | <i>-108,605.93</i> |

EXPENDITURES.

Schedule No. 1.—BUREAUS AND OFFICES.

| Titles of accounts. | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | |
|--|----------------------------------|--------------------------|------------------------|------------------------------------|-----------------------------|---------------------|----------------------|
| | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | Net expenditures. |
| Legislative: | | | | | | | |
| The Philippine Commission | 117,493.32 | | 117,493.32 | | | | 117,493.32 |
| The Philippine Assembly | 449,901.15 | | 449,901.15 | | 15,149.99 | | 465,051.14 |
| Executive: | | | | | | | |
| EXECUTIVE DEPARTMENT— | | | | | | | |
| The Executive | 137,703.33 | | 137,703.33 | | | | 137,703.33 |
| Executive Bureau | 582,979.54 | 13,322.25 | 564,657.29 | | 18,924.89 | (31,032.15) | 552,550.03 |
| Bureau of Audits | 396,207.63 | | 396,207.63 | | 11,182.66 | | 407,390.29 |
| Bureau of Civil Service | 77,126.01 | | 77,126.01 | | 1,341.43 | | 78,467.44 |
| DEPARTMENT OF THE INTERIOR— | | | | | | | |
| Bureau of Health | 1,075,770.77 | 102,321.53 | 973,449.24 | | 265,521.25 | 6,689.08 | 1,245,659.57 |
| Non-Christian tribes, Bureau of Health | 14,506.83 | | 14,506.83 | | 129.98 | | 14,636.81 |
| Bureau of Lands | 1,030,793.60 | 475,752.47 | 555,041.13 | | 59,060.56 | 1,442.25 | 615,543.94 |
| Non-Christian tribes, Bureau of Lands | | | | | | | |
| Bureau of Science | 392,267.21 | 93,258.77 | 299,008.44 | | 18,383.44 | 7,181.28 | 324,573.16 |
| Bureau of Forestry | 154,125.42 | 4,576.49 | 149,548.93 | | (468.61) | | 149,080.32 |
| Non-Christian tribes, Bureau of Forestry | 5,767.60 | | 5,767.60 | | | | 5,767.60 |
| Bureau of Quarantine Service | 107,989.89 | 3,197.00 | 104,792.89 | | (4,854.40) | | 99,938.49 |
| Weather Bureau | 116,476.34 | 76.00 | 116,400.34 | | 791.62 | | 117,191.96 |
| DEPARTMENT OF COMMERCE AND POLICE— | | | | | | | |
| Bureau of Constabulary | 2,454,844.26 | 6,126.55 | 2,448,717.71 | | 288,750.81 | (374,219.43) | 2,363,249.09 |
| Non-Christian tribes, Bureau of Constabulary | 699,711.83 | | 699,711.83 | | | | 699,711.83 |
| Bureau of Public Works | 4,582,654.03 | 4,624,365.38 | (41,711.35) | | 263,200.73 | 5,624.49 | 227,118.87 |
| Bureau of Navigation— | | | | | | | |
| Navigation division | 1,467,795.47 | 464,538.58 | 1,003,256.89 | | 86,492.27 | 9,477.47 | 1,099,226.63 |
| Lighthouse service | 239,015.64 | 1,377.83 | 237,637.81 | | 13,682.12 | 485.67 | 251,805.60 |
| Port works | 229,523.50 | 712.18 | 228,811.32 | | 3,609.22 | | 232,420.54 |
| Bureau of Posts | 1,647,951.98 | 1,066,821.71 | 581,130.27 | | 268,660.82 | (24,202.73) | 825,588.36 |
| Bureau of Coast and Geodetic Survey | 207,322.26 | 186.15 | 207,136.11 | | (1,744.13) | (759.74) | 204,632.24 |
| Bureau of Labor | 33,932.21 | | 33,932.21 | | 2,370.63 | | 36,302.84 |
| The Consulting Architect | 12,000.00 | | 12,000.00 | | | | 12,000.00 |
| The Supervising Railway Expert | 52,776.61 | 85,137.08 | (32,360.47) | | 181.73 | | (32,178.74) |
| DEPARTMENT OF FINANCE AND JUSTICE— | | | | | | | |
| Bureau of Justice | 134,476.83 | 180.19 | 134,296.64 | | (3,407.04) | 5,897.00 | 136,786.60 |
| Bureau of Customs | 859,235.79 | 217,109.66 | 642,126.13 | | 18,966.85 | (6,308.13) | 654,784.85 |
| Bureau of Internal Revenue | 572,859.04 | 53,445.12 | 519,413.92 | | 8,479.35 | (1,336.56) | 526,556.71 |
| Bureau of the Treasury | 119,549.29 | 160.66 | 119,388.63 | | 1,781.55 | | 121,170.18 |
| DEPARTMENT OF PUBLIC INSTRUCTION— | | | | | | | |
| Bureau of Education | 3,467,433.05 | 31,159.51 | 3,436,273.54 | | 68,479.26 | 52,599.64 | 3,557,352.44 |
| Non-Christian tribes, Bureau of Education | 164,614.05 | | 164,614.05 | | | | 164,614.05 |
| Bureau of Agriculture | 996,262.42 | 47,625.92 | 948,636.50 | | 60,051.49 | (18,407.54) | 990,280.45 |
| Non-Christian tribes, Bureau of Agriculture | 39,506.16 | | 39,506.16 | | | | 39,506.16 |
| Bureau of Prison—prison division | 662,102.28 | 56,768.53 | 605,333.75 | | (5,280.85) | (48,497.70) | 551,555.19 |
| The Philippine Medical School | 172,608.45 | 15,068.30 | 157,540.15 | | 16,132.93 | | 173,673.08 |
| The University of the Philippines | 128,241.74 | 4,898.66 | 123,343.08 | 5.00 | 32,610.45 | | 155,958.53 |
| The Philippine Library | 37,101.09 | 2,626.31 | 34,474.78 | | 85,188.30 | (649.87) | 119,013.21 |
| Judicial: | | | | | | | |
| The Judiciary | 913,146.60 | 195,617.12 | 717,529.48 | | 20,710.01 | 11,007.10 | 749,246.59 |
| Total | 24,553,773.22 | 7,571,429.95 | 16,982,343.27 | 5.00 | 1,614,079.30 | (405,009.87) | 18,191,417.70 |

Schedule No. 2.—CAPITAL OPERATION ACCOUNTS.

| | | | | | |
|--|------------|------------|-------------|------------|-------------|
| Library Fund, Bureau of Science, Act 1416 | 32.92 | 309.75 | (276.83) | 3,056.97 | 2,780.14 |
| Commissary Stores, Bureau of Constabulary, Act 242 | 14,030.67 | 4,737.12 | 9,293.55 | 4,401.03 | 13,694.58 |
| Constabulary Supply Fund, Bureau of Constabulary, Act 1873 | | | | 24,625.58 | 24,625.58 |
| Baguio Townsite Improvements Fund, Bureau of Public Works | 4,659.64 | 4,659.64 | | | |
| Artesian Wells, Bureau of Public Works, Acts 1662, 1688 and 1687 | | | | | |
| Marine Railway and Repair Shop, Bureau of Navigation | 792,918.78 | 856,117.23 | (63,198.45) | 111,550.26 | 48,351.81 |
| Arrastre Plant, Bureau of Customs | 155,815.26 | 159,669.59 | (3,854.33) | 1,609.35 | (2,244.98) |
| Pier Fund, Bureau of Customs | 25,136.00 | 37,089.52 | (11,953.52) | 4,364.28 | (7,589.24) |
| Coal Supply Fund, Bureau of Customs | 17,219.87 | 27,274.04 | (10,054.17) | (1,211.45) | (38,930.14) |
| Opium Fund, Bureau of Internal Revenue, Acts 1761 and 1910 | 93,677.70 | 75,552.63 | 18,125.07 | 600.22 | 18,725.29 |
| Claims and Damages, Act 1989 | 155.62 | | 155.62 | | 155.62 |
| Fidelity Bond Premium Fund, Bureau of Treasury, Act 1739 | 5,149.31 | 92,110.25 | (86,960.94) | | (86,960.94) |
| Forage Supply Fund, Bureau of Agriculture, Act 1954 | 46,315.30 | 49,329.00 | (3,013.70) | 6,529.27 | 9,800.57 |
| Plow Fund, Bureau of Agriculture, Act 1954 | 210.63 | | 210.63 | | 210.63 |
| Cattle Quarantine Station Fund, Bureau of Agriculture, Act 1954 | 14,348.76 | 9,350.00 | 4,998.76 | 669.44 | 5,668.20 |

Expenditures—Continued.

Schedule No. 2.—CAPITAL OPERATION ACCOUNTS—Continued.

| Titles of accounts. | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Net expenditures. |
|---|----------------------------------|--------------------------|------------------------|------------------------------------|-----------------------------|---------------------|---------------------|
| | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | |
| Automobile Service, Mountain Province, Act 1994 | | | | | 99,357.07 | | 99,357.07 |
| American Circulating Library, Bureau of Education, Act 96 | | | | | | (15,089.83) | (15,089.83) |
| Supply Fund, Bureau of Education, Act 1873 | | | | | | (330,767.15) | (592,482.10) |
| Supply Division, Bureau of Supply | 6,848,788.28 | 7,119,055.02 | (270,266.74) | | 8,551.79 | (856.96) | (3,336.58) |
| Cold Storage Division, Bureau of Supply | 544,207.30 | 570,743.64 | (26,536.34) | | 24,056.72 | 41,156.17 | (44,060.68) |
| Bureau of Printing, Act 296 | 512,940.25 | 606,141.51 | (93,201.26) | | 7,994.41 | 35,458.79 | 12,812.07 |
| Industrial Division, Bureau of Prisons | | 45,524.41 | (45,524.41) | | 22,877.69 | (3,686.02) | (2,687.95) |
| General Store, Iwahig Penal Settlement, Act 1679 | 1,028.07 | | 1,028.07 | | | | 6,306.15 |
| Supreme Court Library, Judiciary, Act 1660 | 382.32 | 4,230.00 | (3,847.68) | | 10,153.83 | | (4,209.22) |
| Philippine Public Library, Act 1849 | | | | | | | (11,350.90) |
| Friar Lands Loan Fund, Act 1736 | | 4,209.22 | (4,209.22) | | | | (46,296.98) |
| The Insurance Fund, Act 1728 | | 11,350.90 | (11,350.90) | | | | (7,089.06) |
| The Agricultural Bank, Bureau of Treasury, Act 1865 | 520.25 | 46,817.23 | (46,296.98) | | | | (228.20) |
| Cebu Pumping Station, Bureau of Customs | 1,170.65 | 9,116.75 | (7,946.10) | | 907.04 | | 167.69 |
| Cebu Arrastre Plant | 331.16 | 574.91 | (243.75) | | 14.55 | | |
| Sales Agency Fund, Act 2061 | | | | | 167.69 | | |
| Total | 9,079,038.64 | 9,733,962.36 | (654,923.72) | | 801,249.13 | (277,403.53) | (631,078.12) |

Schedule No. 3. MISCELLANEOUS ACCOUNTS.

| | | | | | | | |
|--|-------------------|------------------|-------------------|--|------------------|--|-------------------|
| General Purposes—Miscellaneous | 15,914.37 | 8,541.93 | 7,372.44 | | | | 7,372.44 |
| General Purposes—Bureau of Insular Affairs | 24,165.28 | | 24,165.28 | | | | 24,165.28 |
| Ship Subsidies, Act 1715 | 142,547.21 | 25.00 | 142,522.21 | | | | 142,522.21 |
| Cavite Police, Act 1989 | 4,479.96 | | 4,479.96 | | | | 4,479.96 |
| Medical School Scholarships | 1,513.35 | | 1,513.35 | | | | 1,513.35 |
| Suppression of Head-hunting, Acts 1883 to 1992 | 4,144.10 | | 4,144.10 | | | | 4,144.10 |
| Bounties to Tobacco Growers, Acts 1767 to 1917 | 7,501.52 | | 7,501.52 | | | | 7,501.52 |
| Board of Rate Regulation, Act 1989 | 5,498.62 | | 5,498.62 | | | | 5,498.62 |
| Secretaries to United States Resident Commissioners | 1,720.85 | | 1,720.85 | | | | 1,720.85 |
| Calamity Relief, Act 1991 | 29,058.73 | 613.00 | 28,445.73 | | | | 28,445.73 |
| Relief of Blas Cabrera and Others, Act 1627 | (245.00) | | (245.00) | | | | (245.00) |
| Purchase of Cattle, Bureau of Prisons, Act 1902 | 784.40 | | 784.40 | | 16,782.00 | | 17,566.40 |
| Maguay Plants, Cebu Island, Act 1902 | 6,641.56 | | 6,641.56 | | | | 6,641.56 |
| Municipal Teachers, Act 1984 | 40,219.65 | | 40,219.65 | | | | 40,219.65 |
| Barrio School Teachers, Act 1866 | | | | | | | |
| Code Committee, Act 1941 | 70,305.01 | | 70,305.01 | | 1,737.95 | | 72,042.96 |
| Legal Services, Acts 1955 to 1989 | 3,022.54 | | 3,022.54 | | | | 3,022.54 |
| Permanent Triangulation Station Monuments | 605.16 | | 605.16 | | | | 605.16 |
| Nurses Training School, Act 1996 | 631.61 | | 631.61 | | | | 631.61 |
| Investigation of Animal Diseases, Act 1955 | 3,047.81 | | 3,047.81 | | 256.66 | | 3,304.47 |
| Government Pupils, Acts 1938 to 1983 | 28,482.66 | | 28,482.66 | | | | 28,482.66 |
| Epidemic Diseases and Pests, Act 1989 | 33,582.54 | | 33,582.54 | | 107.80 | | 33,690.34 |
| Delegates, Medical Association, Act 1955 | 319.25 | | 319.25 | | | | 319.25 |
| Unidentified Appropriation | (50.00) | | (50.00) | | | | (50.00) |
| Mary Johnston Hospital, Act 2032 | 5,000.00 | | 5,000.00 | | | | 5,000.00 |
| Anti-Tuberculosis Society, Act 2032 | 20,833.32 | | 20,833.32 | | | | 20,833.32 |
| Protection of Infants, Act 2032 | 5,000.00 | | 5,000.00 | | | | 5,000.00 |
| Third Century Celebration Introduction of Printing, Act 2028 | 1,555.20 | | 1,555.20 | | | | 1,555.20 |
| Sultan of Sulu and Advisers, Act 1259 | 13,500.00 | | 13,500.00 | | | | 13,500.00 |
| Deportation of Vagrants, Act 899 | 80.00 | | 80.00 | | | | 80.00 |
| Postal Savings Bank Deficit, Section 19, Act 1493 | 28,521.43 | | 28,521.43 | | | | 28,521.43 |
| Advertising Philippine Products | 2,600.00 | 1,300.00 | 1,300.00 | | | | 1,300.00 |
| Scholarships School of Forestry | 2,426.12 | | 2,426.12 | | 416.45 | | 2,842.57 |
| Total | 503,407.25 | 10,479.93 | 492,927.32 | | 19,300.86 | | 512,228.18 |

Schedule No. 4. INSULAR AID TO PROVINCES.

| | | | | | | | |
|------------------------------------|-------------------|--|-------------------|--|--|--|-------------------|
| Province of Samar, Acts 1876, 1989 | 1,200.00 | | 1,200.00 | | | | 1,200.00 |
| Province of Mindoro | 33,400.00 | | 33,400.00 | | | | 33,400.00 |
| Province of Palawan | 39,110.00 | | 39,110.00 | | | | 39,110.00 |
| Province of Agusan | 67,000.00 | | 67,000.00 | | | | 67,000.00 |
| Province of Batanes | 15,000.00 | | 15,000.00 | | | | 15,000.00 |
| Province of Nueva Vizcaya | 24,000.00 | | 24,000.00 | | | | 24,000.00 |
| The Mountain Province | 105,000.00 | | 105,000.00 | | | | 105,000.00 |
| Relief to Abuyog, Leyte, Act 1955 | 1,889.00 | | 1,889.00 | | | | 1,889.00 |
| Total | 286,599.00 | | 286,599.00 | | | | 286,599.00 |

*Expenditures—Continued.***Schedule No. 5.—PUBLIC WORKS AND IMPROVEMENTS.**

| Titles of accounts. | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Net expenditures. |
|--|----------------------------------|--------------------------|------------------------|------------------------------------|-----------------------------|-----------|-------------------|
| | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | |
| Rizal Park, Dapitan, Act 1997..... | 308.27 | | 308.27 | | | | 308.27 |
| Pasig Walls below Bridge of Spain, Acts 669, 1421..... | | | | | 40,593.19 | | 40,593.19 |
| Grading Grounds, Bureau of Science, Act 1580..... | | | | | 37.75 | | 37.75 |
| Sewer System, Bilibid, Acts 1580, 1988..... | | | | | 6,781.90 | | 6,781.90 |
| Schoolhouses, Barcelona and Bulusan, Act 1662..... | | | | | 141.38 | | 141.38 |
| Schoolhouses, Act 1580..... | | | | | 25,378.99 | | 25,378.99 |
| Constabulary Buildings and Sites, Act 1988..... | | | | 4,514.07 | 2,439.51 | | 6,953.58 |
| Magallanes Monument, Mactan, Act 1988..... | | | | | 1,542.69 | | 1,542.69 |
| Pagbilao-Atimonan Road, Act 1662..... | 288.54 | | 288.54 | | (5,512.91) | | (5,224.37) |
| Lighthouse Construction, Act 1662..... | | | | | 5,894.61 | | 5,894.61 |
| Interprovincial Roads, Act 1988..... | | | | | 215,581.46 | | 215,581.46 |
| Carcar-Barili Road, Act 1688..... | | | | | 539.98 | | 539.98 |
| Tabaco-Ligao Road, Act 1688..... | | | | | 2,871.22 | | 2,871.22 |
| Calamba-Los Baños-Bay Road, Act 1688..... | | | | | 624.68 | | 624.68 |
| Repairs Benguet Road, Acts 1967, 2005..... | 95,567.50 | | 95,567.50 | | 1,422.69 | | 96,990.19 |
| Roads and Bridges, Acts 1688, 1783..... | | | | | 19,186.77 | | 19,186.77 |
| Completion and Equipment, General Hospital, Act 1902..... | | | | | 205,149.08 | | 205,149.08 |
| Gas Plant, General Hospital, Act 1954..... | | | | | 2,772.89 | | 2,772.89 |
| Walls, South Side of Pasig River, Acts 1688, 1837..... | | | | | 75,259.93 | | 75,259.93 |
| Filling behind Pasig River Walls, Act 1688..... | | | | | 2,707.74 | | 2,707.74 |
| Buildings, Alabang, Bureau of Agriculture, Acts 1688, 1954, 1988..... | 852.06 | | 852.06 | | 15,459.31 | | 16,311.37 |
| Buildings, Agricultural College, Act 1988..... | | | | | 10,000.00 | | 10,000.00 |
| Light and Power Plant, Agricultural College, Act 1988..... | | | | | 57.77 | | 57.77 |
| Stable and Gas Plant, Bureau of Science, Act 1688..... | | | | | 37.07 | | 37.07 |
| Barracks, Mariveles Quarantine Station, Section 4, Act 1955..... | | | | | 11,727.83 | | 11,727.83 |
| Building and Teacher Quarters, Non-Christian Tribes Districts, Act 1688..... | | | | | 133,743.30 | | 133,743.30 |
| Building and Gas Plant, Philippine Medical School, Act 1688..... | | | | | 1,000.00 | | 1,000.00 |
| Cavite Boulevard, Act 1745..... | | | | | 48,037.00 | | 48,037.00 |
| Barrio Schoolhouses, Act 1801..... | | | | | 405,017.65 | | 405,017.65 |
| Irrigation Plants and Systems Friar Lands Estates, Act 1837..... | 239.03 | | 239.03 | | 12,439.41 | | 12,678.44 |
| Sibul Springs Improvements, Act 1954..... | | | | | 7,546.89 | | 7,546.89 |
| Wards San Lazaro, Acts 1955, 1988..... | | | | | 25,270.83 | | 25,270.83 |
| Animal Quarantine Station, Manila, Act 1954..... | | | | | 92,145.33 | | 92,145.33 |
| Nurses Quarters, Baguio, Section 4, Act 1955..... | | | | | 12,691.70 | | 12,691.70 |
| Lights, Buoys, and Beacons, Acts 1688, 1837, 1954, 1988..... | | | | | 68,329.08 | | 68,329.08 |
| Irrigation Systems, Act 1854..... | | | | | 803,285.49 | | 803,285.49 |
| Road and Bridges, Act 1837..... | 406.55 | 15.32 | 391.23 | | (2,336.51) | | (1,945.28) |
| Animal Quarantine Station Manila, Iloilo and Cebu, Act 1855..... | 161.07 | | 161.07 | | 42.06 | | 203.13 |
| Iloilo Quarantine Station, Act 1988..... | | | | | 323.55 | | 323.55 |
| Imus School Building, Act 1907..... | | | | | 2,000.00 | | 2,000.00 |
| Reconstruction Mariveles Wharf..... | | | | | 565.91 | | 565.91 |
| Harbor and River Allotments, Acts 1954, 1988..... | | | | | 269,812.48 | | 269,812.48 |
| Plumbing Medical College and General Hospital, Act 1954..... | | | | | 30,375.28 | | 30,375.28 |
| Cable-ship, Bureau of Posts, Act 1954..... | | | | | 10,027.01 | | 10,027.01 |
| Roofing Cells, Bilibid, Act 1988..... | | | | | 4,500.00 | | 4,500.00 |
| Concrete Buildings, Bilibid, Act 1954..... | | | | | 761.72 | | 761.72 |
| Gravel, Bilibid Prison Grounds, Act 1954..... | | | | | 1,333.50 | | 1,333.50 |
| Roads, Friar Lands Estates, Act 1954..... | | | | | 5,181.05 | | 5,181.05 |
| Artesian Wells, Acts 1954, 1988..... | 30,667.13 | 31,809.38 | (1,142.25) | | 243,104.20 | 29,528.97 | 271,490.92 |
| San Lazaro-Inoculating Station, Act 1954..... | | | | | 2,239.80 | | 2,239.80 |
| Iligan Experimental Station, Act 1954..... | | | | | 5,490.19 | | 5,490.19 |
| Roads and Bridges, Acts 1954, 1988..... | 574.36 | | 574.36 | | 1,464,897.30 | | 1,465,471.66 |
| Philippine Normal School, Acts 1954, 1988..... | | | | | 118,610.54 | | 118,610.54 |
| Laundry, San Lazaro Hospital, Act 1954..... | | | | | 25,274.19 | | 25,274.19 |
| Addition, Government Laboratory, Act 1954..... | | | | | 51,713.40 | | 51,713.40 |
| Municipal School Buildings, Acts 1954, 1988..... | | | | | 37,496.92 | | 37,496.92 |
| Sibul Springs Improvements, Act 1981..... | | | | | 43,347.19 | | 43,347.19 |
| Roads and Buildings, Alabang, Act 1954..... | | | | | 3,946.87 | | 3,946.87 |
| Bagabag-Cordon Road, Act 1961..... | | | | | 28,781.05 | | 28,781.05 |
| Public Works Allotments Mountain Province, Act 1961..... | 60.28 | | 60.28 | | 6,587.96 | | 6,648.24 |
| Bayombong High School, Act 1961..... | | | | | 3,803.18 | | 3,803.18 |
| Paracale Wharf, section 4, Act 1955..... | | | | | 5,000.00 | | 5,000.00 |
| Construction and Equipment of Cebu Hospital, section 4, Act 1955..... | | | | | 45,302.67 | | 45,302.67 |
| Repairs Oriente, Malacañang, and Ayuntamiento Buildings, Act 1902..... | 88,229.10 | | 88,229.10 | | | | 88,229.10 |
| Addition Ayuntamiento Building, Act 1988..... | | | | | 20,630.00 | | 20,630.00 |
| Government Center, Baguio, Act 1989..... | 1,661.88 | | 1,661.88 | | 149,654.16 | | 151,315.54 |
| Maintenance Government Center, Baguio, Act 1988..... | 42,566.79 | | 42,566.79 | | 3,764.94 | | 46,331.73 |
| Improvements Government Center, Baguio, Act 1999..... | | | | | 18,230.13 | | 18,230.13 |
| Burnt Area, Cebu..... | 3,585.49 | | 3,585.49 | | 33,485.82 | | 37,071.31 |
| Roads and Bridges, Nueva Vizcaya, Act 1994..... | 2,000.00 | | 2,000.00 | | | | 2,000.00 |

Expenditures—Continued.

Schedule No. 5.—PUBLIC WORKS AND IMPROVEMENTS—Continued.

| Titles of accounts. | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Net expenditures. |
|--|----------------------------------|--------------------------|------------------------|------------------------------------|-----------------------------|------------------|---------------------|
| | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | |
| Permanent Equipment, Nueva Vizcaya, Act 1994 | 3,000.00 | | 3,000.00 | | | | 3,000.00 |
| Telephone Lines, Nueva Vizcaya, Act 1994 | 800.00 | | 800.00 | | | | 800.00 |
| Roads and Bridges, Non-Christian Tribes Provinces, Act 1994 | 98,600.00 | | 98,600.00 | | 16,253.82 | | 114,853.82 |
| Telephone Lines, Agusan, Act 1994 | 2,600.00 | | 2,600.00 | | | | 2,600.00 |
| Artesian Wells, Non-Christian Tribes Provinces, Act 1994 | | | | | 5,505.46 | | 5,505.46 |
| Irrigation Plant, Non-Christian Tribes Provinces, Act 1994 | | | | | 316.97 | | 316.97 |
| Constabulary Barracks and Quarters, Non-Christian Tribes Provinces, Act 1994 | | | | 592.11 | 18,746.33 | | 19,338.44 |
| School Buildings, Non-Christian Tribes Provinces, Act 1994 | | | | | 13,067.32 | | 13,067.32 |
| Improvements, Trinidad Stock Farm, Act 1994 | | | | | 2,158.12 | | 2,158.12 |
| Baguio Teachers' Camp, Act 1994 | | | | 5,769.14 | 28,530.59 | | 34,299.73 |
| Land, Baguio for Industrial School, Act 2002 | | | | 1,000.00 | | | 1,000.00 |
| Aquarium, Bureau of Science, Section 4, Act 1989 | | | | | 23,067.68 | | 23,067.68 |
| Record Room Baguio, for Executive Bureau, Sec. 4, Act 1989 | | | | | 5,000.00 | | 5,000.00 |
| Baguio Light and Power Plant, Act 2004 | 2,553.77 | 3,225.81 | (672.04) | | 27,396.87 | 1,073.68 | 27,798.51 |
| Repairs, Insular Ice Plant | 24,662.40 | | 24,662.40 | | | | 24,662.40 |
| Telegraph Lines and Postal Equipment, Act 1988 | | | | | | 40,702.47 | 40,702.47 |
| Roads and Bridges, Act 2052 | | | | | 300,895.64 | | 300,895.64 |
| Public Works, Executive Bureau, section 4, Act 1989 | | | | | 11,098.89 | | 11,098.89 |
| Public Works, Bureau of Civil Service, section 4, Act 1989 | | | | | 596.99 | | 596.99 |
| Public Works, Bureau of Health, section 4, Act 1989 | | | | | 2,917.44 | | 2,917.44 |
| Public Works, Bureau of Agriculture, section 4, Act 1989 | | | | | 2,984.94 | | 2,984.94 |
| Public Works, Bureau of Forestry, section 4, Act 1989 | | | | | 596.99 | | 596.99 |
| Public Works, Bureau of Constabulary, section 4, Act 1989 | | | | | 4,775.91 | | 4,775.91 |
| Public Works, Bureau of Public Works, section 4, Act 1989 | | | | | 2,984.94 | | 2,984.94 |
| Public Works, Bureau of the Treasury, section 4, Act 1989 | | | | | 596.99 | | 596.99 |
| Total | 399,383.72 | 35,050.51 | 364,333.21 | 11,875.32 | 5,351,640.66 | 71,305.12 | 5,799,154.81 |

Schedule No. 6. FIXED CHARGES.

| Titles of accounts. | Expenses. | Receipts. | Net expenses. | Payments to sinking fund. | Allotments to sinking funds. | Payments of interest on railway bonds. | Net expenditures. |
|--|---------------------|-------------------|---------------------|---------------------------|------------------------------|--|---------------------|
| Interest on Friar Lands Bonds, Act 1749 | 564,200.00 | 206,897.21 | 357,302.79 | | | | 357,302.79 |
| Interest on Public Works Bonds, Acts 1301, 1444, 1954 | 403,000.00 | | 403,000.00 | | | | 403,000.00 |
| Contributions to Public Works Bonds Sinking Fund, Acts 1729 and 1954 | | | | | 201,048.44 | | 201,048.44 |
| Payment to Friar Lands Bond Sinking Fund, section 1, Act 1749 | | | | 141,430.85 | | | 141,430.85 |
| Contribution to City of Manila, Act 1755 | 1,250,000.00 | | 1,250,000.00 | | | | 1,250,000.00 |
| Contribution to City of Baguio, Act 1963 | 99,069.30 | | 99,069.30 | | | | 99,069.30 |
| Interest on Philippine Railway Bonds, Act 1730 | | | | | | 618,378.46 | 618,378.46 |
| Interest on Manila Railroad Bonds, Act 1730 | | | | | | 148,568.19 | 148,568.19 |
| Total | 2,316,269.30 | 206,897.21 | 2,109,372.09 | 141,430.85 | 201,048.44 | 766,946.65 | 3,218,798.03 |

Schedule No. 7. PUBLIC WORKS BOND FUND.

| Titles of accounts. | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Net expenditures. |
|--|----------------------------------|--------------------------|------------------------|------------------------------------|-----------------------------|-----------|-------------------|
| | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | |
| Government Lands, Sibal Springs, Act 1954 | | | | | 4,998.85 | | 4,998.85 |
| Government Storehouses, Manila, Act 1954 | | | | | 67,997.57 | | 67,997.57 |
| Irrigation Plants and Systems, Act 1954 | | | | | 34,085.01 | | 34,085.01 |
| Manila Harbor and River Improvements, Acts 1342, 1449, 1479 | | | | | 25,711.66 | | 25,711.66 |
| Cavite Boulevard, Act 1902 | | | | | 24,110.59 | | 24,110.59 |
| Iloilo River Wall, Act 1650 | | | | | 4,862.46 | | 4,862.46 |
| Wharf, Sheds, etc., Manila, Act 1784 | | | | | 2,016.08 | | 2,016.08 |
| Improvement Burnt Area Cebu, Act 1848 | | | | | 16,420.04 | | 16,420.04 |
| Suluan Island Light, Act 1954 | | | | | 4.80 | | 4.80 |
| Isabela Island Light, Act 1902 | | | | | 2,468.36 | | 2,468.36 |
| Plans, Capitol Building, Act 1954 | | | | | 4,748.00 | | 4,748.00 |
| Customs Building, Cebu, Act 1954 | | | | | 141,568.92 | | 141,568.92 |
| General Hospital, Manila, Act 1954 | | | | | 20,070.36 | | 20,070.36 |
| Buildings and Gas Plant, Philippine Medical School, Act 1854 | | | | | 53,768.32 | | 53,768.32 |
| River Wall and Muelle Loney, Iloilo, Act 1954 | | | | | 92,684.84 | | 92,684.84 |
| Wards, San Lazaro, Act 1954 | | | | | 22,478.17 | | 22,478.17 |
| Total | | | | | 517,494.02 | | 517,494.08 |

THE INSULAR GOVERNMENT

OPERATION STATEMENTS OF BUREAUS AND OFFICES

OPERATION STATEMENTS OF BUREAUS AND OFFICES.

THE PHILIPPINE COMMISSION.

| | | Fiscal year 1911. Debit. | Credit. | Fiscal year 1910. | Increase (+) or decrease (-). |
|---------------------------------------|------------|-----------------------------|-------------------|-------------------|--|
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 127,200.00 | | | | |
| Reversions (deduct)..... | 9,706.68 | | | | |
| | | | 117,493.32 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Administration— | | | | | |
| Salaries and wages..... | 117,493.32 | | | 132,611.32 | 15,118.00 |
| Cost of operation..... | | 117,493.32 | | | |
| | | <u>117,493.32</u> | <u>117,493.32</u> | | |

THE PHILIPPINE ASSEMBLY.

| | | | | | |
|---|------------|------------|------------|--|--------------|
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | | 59,954.63 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | 2,409.00 | | | | |
| Accounts payable (deduct)..... | 2,409.00 | | | | |
| Appropriations: | | | | | |
| Appropriations, Act 1989..... | 450,000.00 | | | | |
| Transfer, Act 1902..... | 20,000.00 | | | | |
| | 470,000.00 | | | | |
| Reversions (deduct)..... | 4,948.86 | | 465,051.14 | | |
| Operation—Income and Expenditures: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 2,012.28 | | | | + 2,012.28 |
| Land transportation equipment..... | 887.00 | | 62.50 | | + 824.50 |
| Furniture and fixtures..... | 791.95 | | 432.73 | | + 359.22 |
| Miscellaneous equipment..... | 8.00 | | 10.00 | | -- 2.00 |
| Total maintenance..... | 3,699.23 | | 505.23 | | + 3,194.00 |
| Administration— | | | | | |
| Salaries and wages..... | 377,765.88 | | 195,973.82 | | + 181,792.06 |
| Expenses of personnel..... | 21,043.95 | | 31,845.94 | | -- 10,801.99 |
| Transportation..... | 71.75 | | 786.27 | | -- 713.52 |
| Office expenses..... | 31,254.81 | | 25,656.01 | | + 5,598.80 |
| Rentals..... | 5,300.00 | | 5,801.63 | | -- 501.63 |
| Incidental expenses..... | 10,765.63 | | 1,448.55 | | + 9,316.98 |
| Total administration..... | 446,201.92 | | 261,511.22 | | + 184,690.70 |
| Cost of operation..... | 449,901.15 | 449,901.15 | 262,016.45 | | + 187,884.70 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 852.97 | | | | + 852.97 |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 2,847.00 | | 248.05 | | + 2,598.95 |
| Furniture and fixtures..... | 11,273.02 | | 12,102.89 | | -- 829.87 |
| Miscellaneous equipment..... | 177.00 | | 191.89 | | -- 14.89 |
| Total equipment..... | 14,297.02 | | 12,542.83 | | + 1,754.19 |
| Total outlays..... | 15,149.99 | | 12,542.83 | | + 2,607.16 |
| Net expenditures..... | 465,051.14 | | 274,559.28 | | + 190,491.86 |
| <i>Balances June 30, 1911:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 852.97 | | | | |
| Equipment..... | 74,251.65 | 75,104.62 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | 1,711.54 | | | | |
| Accounts payable (deduct)..... | 1,711.54 | | | | |
| | | 625,005.77 | 625,005.77 | | |

REPORT OF THE AUDITOR

THE EXECUTIVE.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | | 14,932.67 | | |
| Appropriations: | | | | |
| Appropriation, Act 1889 | 164,000.00 | | | |
| Reversions (deduct) | 26,296.67 | | | |
| | | 137,703.33 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Administration— | | | | |
| Salaries and wages | 137,703.33 | | 116,323.20 | + 21,380.13 |
| Cost of operation | | | | |
| | 137,703.33 | | 116,323.20 | + 21,380.13 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures | | | 14,932.67 | — 14,932.67 |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | | 14,932.67 | | |
| | 152,636.00 | 152,636.00 | | |

EXECUTIVE BUREAU.

| | | | | |
|--|-------------|------------|------------|--------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | 2,700.31 | | | |
| Equipment | 155,059.86 | | | |
| Supplies | 91,336.80 | | | |
| | | 249,096.97 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable | 400.00 | | | |
| Cash— | | | | |
| Treasury | 28,388.99 | | | |
| Other officers | 321.93 | | | |
| | 28,710.92 | | | |
| | | 29,110.92 | | |
| Accounts payable (deduct) | | 9,404.32 | | |
| | | 19,706.60 | | |
| Appropriations: | | | | |
| Appropriation, Act 1889 | 546,384.32 | | | |
| Restorations | 22,758.84 | | | |
| Transfers, Act 1902 | 5,000.00 | | | |
| | | 574,143.16 | | |
| Transfers: | | | | |
| To public works, Executive Bureau, section 4, Act 1889 | 48,691.46 | | | |
| Record room, Baguio, section 4, Act 1889 | 5,000.00 | | | |
| | 53,691.46 | | | |
| From Executive Bureau non-Christian tribes, Act 2020 | 12,391.73 | | | |
| | | 41,299.73 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures | 30,523.41 | | 5,284.16 | + 25,239.25 |
| Furniture and fixtures | 4,490.45 | | 1,746.46 | + 2,743.99 |
| Total maintenance | 35,013.89 | | 7,030.62 | + 27,983.27 |
| Administration— | | | | |
| Salaries and wages | 266,889.52 | | 274,991.61 | — 8,102.09 |
| Expenses of personnel | 73,171.64 | | 66,902.58 | + 6,269.06 |
| Transportation | 2,524.62 | | 1,805.67 | + 718.95 |
| Office expenses | 122,822.49 | | 79,790.84 | + 43,031.65 |
| Special services | | | 2,912.06 | — 2,912.06 |
| Rentals | 169.80 | | | + 169.80 |
| Incidental expenses | 82,387.58 | | 46,095.23 | + 36,292.35 |
| Total administration | 547,965.65 | | 472,497.99 | + 75,467.66 |
| Total expenses of operation | 582,979.54 | | 479,528.61 | + 103,450.93 |
| INCOME— | | | | |
| Receipts from operation | 18,322.25 | | 16,539.69 | + 1,782.56 |
| Total income from operation | 18,322.25 | | 16,539.69 | + 1,782.56 |
| Net cost of operation | 564,657.29 | 564,657.29 | 462,988.92 | + 101,668.37 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures | 185.26 | | 2,700.31 | — 2,515.05 |
| EQUIPMENT— | | | | |
| Furniture and fixtures | 18,739.63 | | 6,496.40 | + 12,243.23 |
| Supplies | (31,032.15) | | (4,639.90) | — 26,392.25 |
| Total outlays | (12,107.26) | | 4,556.81 | — 16,664.07 |
| Net expenditures | 562,550.03 | | 467,545.73 | + 85,004.30 |

Executive Bureau—Continued.

| | | | Fiscal year 1911. Debit. | Credit. | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|------------|-----------|-----------------------------|------------|-------------------|--|
| Assets Dropped from Account: | | | | | | |
| Equipment..... | | 271.51 | 271.51 | | | |
| <i>Balances June 30, 1911:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Public works and improvements..... | 2,885.57 | | | | | |
| Equipment..... | 175,527.98 | | | | | |
| APPROPRIATED SURPLUS— | | | 176,418.55 | | | |
| Supplies..... | 60,804.65 | | | | | |
| Accounts receivable..... | 260.15 | | | | | |
| Cash— | | | | | | |
| Treasury..... | 14,498.64 | | | | | |
| Other officers..... | 3,253.16 | | | | | |
| | 17,751.80 | | | | | |
| | | 78,316.60 | | | | |
| Accounts payable (deduct)..... | | 18,011.95 | | | | |
| | | | 60,304.65 | | | |
| | | | 842,946.78 | 842,946.78 | | |

BUREAU OF AUDITS.

| | | | | | | |
|---|-------------|-------------|------------|------------|------------|-------------|
| <i>Balances June 30, 1910:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Equipment..... | | | | 38,818.39 | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Accounts receivable..... | 31,334.96 | | | | | |
| Prepayments (deferred charges)..... | 4,005.53 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (35,859.31) | | | | | |
| Other officers..... | 2,385.37 | (33,473.94) | | | | |
| | | 1,866.55 | | | | |
| Accounts payable (deduct)..... | | 153.06 | | | | |
| | | | | 1,718.49 | | |
| Appropriations: | | | | | | |
| Appropriation, Act 1989..... | | 357,000.00 | | | | |
| Appropriation, Act 2065..... | | 9,200.00 | | | | |
| Transfer, Act 1902..... | | 41,045.42 | | | | |
| | | | | 407,245.42 | | |
| Transfers: | | | | | | |
| To public works, Bureau of Audits, section 4, Act 1989..... | | | 1,568.62 | | | |
| Operation—Income and Expenses: | | | | | | |
| EXPENSES— | | | | | | |
| Maintenance of— | | | | | | |
| Land transportation equipment..... | 226.87 | | | 627.13 | — | 400.26 |
| Furniture and fixtures..... | 3,008.71 | | | 1,157.04 | + | 1,851.67 |
| Total maintenance..... | | 3,235.58 | | | 1,784.17 | + 1,451.41 |
| Administration— | | | | | | |
| Salaries and wages..... | 317,974.05 | | | 302,091.40 | + | 15,882.65 |
| Expenses of personnel..... | 29,043.70 | | | 21,446.19 | + | 7,597.51 |
| Transportation..... | 234.45 | | | 246.71 | — | 12.26 |
| Office expenses..... | 39,797.62 | | | 28,873.23 | + | 10,924.39 |
| Special services..... | | | | 1,740.56 | — | 1,740.56 |
| Incidental expenses..... | 5,922.23 | | | 4,350.42 | + | 1,571.81 |
| Total administration..... | | 392,972.05 | | | 358,748.51 | + 34,223.54 |
| Cost of operation..... | | 396,207.63 | 396,207.63 | | 360,532.68 | + 35,674.95 |
| Outlays (Capital Expenditures): | | | | | | |
| EQUIPMENT— | | | | | | |
| Land Transportation Equipment..... | | | | 2,530.00 | — | 2,530.00 |
| Furniture and fixtures..... | 11,182.66 | | | 9,183.56 | + | 1,999.10 |
| Total outlays..... | | 11,182.66 | | | 11,713.56 | — 530.90 |
| Net expenditures..... | | 407,390.29 | | | 372,246.24 | |
| Assets Brought into Account: | | | | | | |
| Equipment..... | | | | 1,530.36 | | |
| <i>Balances June 30, 1911:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Equipment..... | | | 51,531.41 | | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Accounts receivable..... | 28,991.82 | | | | | |
| Prepayments..... | 3,375.00 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (19,707.28) | | | | | |
| Other officers..... | 513.27 | (19,194.01) | | | | |
| | | 13,172.81 | | | | |
| Accounts payable (deduct)..... | | 13,172.81 | | | | |
| | | | 449,307.66 | 449,307.66 | | |

REPORT OF THE AUDITOR
BUREAU OF CIVIL SERVICE.

| | Fiscal year 1911. | | Fiscal year 1910. | | Increase (+) or decrease (-). |
|--|-------------------|-----------|-------------------|--------|--|
| | Debit. | Credit. | | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | 12,038.16 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | 40.83 | | | | |
| Prepayments (deferred charges)..... | 1,188.88 | | | | |
| Cash—Treasury..... | 237.73 | | | | |
| | | 1,467.44 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 77,000.00 | | | | |
| Restorations..... | 600.00 | | | | |
| Transfers, Act 1902..... | 1,960.79 | | | | |
| | | 79,560.79 | | | |
| Transfers: | | | | | |
| To public works Bureau of Civil Service, section 4, Act 1989..... | 2,557.78 | | | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | | | 315.23 | — | 315.23 |
| Furniture and fixtures..... | 120.54 | | 18.84 | + | 101.70 |
| | | 120.54 | | 334.07 | |
| Administration— | | | | | |
| Salaries and wages..... | 63,926.94 | | 61,134.65 | + | 2,792.29 |
| Expenses of personnel..... | 4,235.60 | | 5,350.35 | — | 1,114.75 |
| Transportation..... | 260.31 | | 292.84 | — | 32.53 |
| Office expenses..... | 8,582.62 | | 8,191.28 | + | 391.34 |
| Incidental expenses..... | | | 662.20 | — | 662.20 |
| Total administration..... | 77,005.47 | | 75,631.32 | + | 1,374.15 |
| Cost of operation..... | 77,126.01 | 77,126.01 | 75,965.39 | + | 1,160.62 |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Furniture and fixtures..... | 1,341.43 | | 996.45 | + | 344.98 |
| Net expenditures..... | 78,467.44 | | 76,961.84 | + | 1,505.60 |
| <i>Balances June 30, 1911:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | 13,379.59 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 955.09 | | | | |
| Other officers..... | 1.00 | | | | |
| | 956.09 | | | | |
| Accounts payable (deduct)..... | 958.08 | | | | |
| | | 3.01 | | | |
| | 93,066.39 | 93,066.39 | | | |

BUREAU OF HEALTH.

STATEMENT No. 1

| | | | |
|--|--------------|--------------|------------|
| Balances June 30, 1910: | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | |
| Public works and improvements..... | 113,880.64 | | |
| Equipment..... | 155,801.39 | | |
| Supplies..... | 137,141.21 | | |
| | | 406,823.24 | |
| APPROPRIATED SURPLUS— | | | |
| Accounts receivable..... | 33,203.04 | | |
| Cash— | | | |
| Treasury..... | 223,275.58 | | |
| Other officers..... | 9,008.55 | | |
| | 232,284.13 | | |
| | | 265,487.17 | |
| Accounts payable (deduct)..... | | 13,282.22 | |
| | | | 252,204.95 |
| Appropriations: | | | |
| Appropriation, Act 1989..... | 1,367,000.00 | | |
| Restorations..... | 52,500.00 | | |
| | 1,419,500.00 | | |
| Reversions (deduct)..... | 171,577.61 | | |
| | | 1,247,922.39 | |
| Transfers to: | | | |
| Nurses' quarters, San Lazaro, section 4, Act 1955..... | 3,500.00 | | |
| Public works, Bureau of Health, section 4, Act 1989..... | 8,015.48 | | |
| Construction Cebu Hospital, Act 1954..... | 50,000.00 | | |
| Equipment, General Hospital, Act 1902..... | 66,942.52 | | |
| | | 128,458.00 | |
| Operation—Income and Expenses: | | | |
| EXPENSES— | | | |
| Maintenance of— | | | |
| Buildings and structures..... | 6,184.00 | 2,142.17 | + 4,041.83 |
| Docks, wharves, and harbor improvements..... | 924.79 | | + 924.79 |
| Water and irrigation works and sewers..... | 60.15 | | + 60.15 |
| Vessels and launches..... | 1,407.08 | 917.61 | + 489.47 |
| Land transportation equipment..... | 2,916.04 | 1,052.36 | + 1,863.68 |
| Ordnance..... | | 7.50 | — 7.50 |
| Stationary machinery..... | 307.19 | 118.21 | + 188.98 |
| Portable machinery, tools, etc..... | 336.59 | 5,546.77 | — 5,210.18 |
| Furniture and fixtures..... | 6,112.06 | 10,294.70 | — 4,182.64 |
| Miscellaneous equipment..... | 2,810.04 | 2,862.08 | — 52.04 |
| Total maintenance..... | 21,057.94 | 22,941.40 | — 1,883.46 |

Bureau of Health—Continued.

STATEMENT No. 1—Continued.

Operation—Income and Expenses—Ctd.

| EXPENSES—Continued. | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|--------------|-------------------|--|
| | Debit. | Credit. | | |
| Administration— | | | | |
| Salaries and wages..... | 356,463.21 | | 333,168.00 | + 23,295.21 |
| Expenses of personnel..... | 46,680.63 | | 38,726.74 | + 7,953.89 |
| Transportation..... | 26,313.79 | | 21,914.91 | + 4,398.88 |
| Office expenses..... | 41,715.84 | | 39,099.98 | + 2,615.86 |
| Rentals..... | 2,875.25 | | 10,866.16 | — 8,490.91 |
| Incidental expenses..... | 528,034.66 | | 380,595.18 | +147,439.48 |
| Total administration..... | | 1,001,583.38 | 824,370.97 | +177,212.41 |
| Operation— | | | | |
| Superintendence..... | 44,603.26 | | | + 44,603.26 |
| Material..... | 452.30 | | | + 452.30 |
| Miscellaneous expenses..... | 7,033.43 | | | + 7,033.43 |
| Deterioration of stores and sales stock..... | 187.96 | | | + 187.96 |
| Total operation..... | | 52,276.95 | | + 52,276.95 |
| Total ordinary expenses of operation..... | | 1,074,918.27 | 847,312.37 | +227,605.90 |
| INCOME— | | | | |
| Receipts from operation..... | | 102,321.53 | (3,069.90) | +105,391.43 |
| Net cost of ordinary operation..... | | 972,596.74 | 850,382.27 | +122,214.47 |
| Bad debts, section 50, Act 1792..... | | 852.50 | | + 852.50 |
| Net cost of operation..... | | 973,449.24 | 850,382.27 | +123,066.97 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 80,032.93 | | 62,510.51 | + 17,522.42 |
| Water and irrigation works and sewers..... | 8,412.05 | | 1,187.21 | + 7,254.84 |
| | | 88,444.98 | 63,697.72 | |
| EQUIPMENT— | | | | |
| Vessels and launches..... | (371.81) | | 1,307.41 | — 1,679.22 |
| Land transportation equipment..... | 11,315.52 | | 1,868.88 | + 9,466.64 |
| Ordnance..... | 7.80 | | (7.50) | + 15.80 |
| Stationary machinery..... | 2,746.68 | | | + 2,746.68 |
| Portable machinery, tools, etc..... | 2,939.24 | | (3,811.69) | + 6,760.93 |
| Furniture and fixtures..... | 74,136.61 | | (3,096.86) | + 77,233.57 |
| Miscellaneous equipment..... | 86,302.23 | | (2,187.89) | + 88,490.12 |
| | | 177,076.27 | (5,937.75) | |
| Supplies..... | | 6,689.08 | 85,606.12 | — 78,917.04 |
| Net expenditures..... | | 1,245,659.57 | 993,718.36 | +251,941.21 |
| Assets Dropped from Account: | | | | |
| Equipment..... | | 300.00 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 202,325.62 | | | |
| Equipment..... | 332,577.66 | | | |
| | | 534,903.28 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 143,830.29 | | | |
| Accounts receivable..... | 64,135.71 | | | |
| Cash— | | | | |
| Treasury..... | 100,057.33 | | | |
| Other officers..... | 12,159.18 | | | |
| | | 112,216.51 | | |
| | | 320,182.51 | | |
| Accounts payable (deduct)..... | | 50,342.45 | | |
| | | 269,840.06 | | |
| | | 1,906,950.58 | 1,906,950.58 | |

BUREAU OF HEALTH—NON-CHRISTIAN TRIBES.

STATEMENT No. 2.

Balances June 30, 1910:

| | |
|--------------------------------|--------|
| APPROPRIATED SURPLUS— | |
| Cash—Treasury..... | 454.94 |
| Accounts payable (deduct)..... | 454.94 |

Appropriations:

| | |
|------------------------------|-----------|
| Appropriation, Act 1992..... | 28,000.00 |
|------------------------------|-----------|

Expenses:

| | | | | |
|---------------------------------|-----------|-----------|-----------|------------|
| ADMINISTRATION— | | | | |
| Salaries and wages..... | 10,350.51 | | 7,378.11 | + 2,972.40 |
| Expenses of personnel..... | 1,875.57 | | 1,577.39 | + 298.18 |
| Transportation..... | 73.83 | | 6.85 | + 66.98 |
| Office expenses..... | 65.24 | | 69.46 | — 4.22 |
| Incidental expenses..... | 2,141.68 | | | + 2,141.68 |
| Total expenses..... | | 14,506.83 | 14,506.83 | |
| | | | 9,031.81 | + 5,475.02 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Miscellaneous equipment..... | | 129.98 | | + 129.98 |
| Total expenditures..... | | 14,636.81 | 9,081.81 | + 5,605.00 |

Balances June 30, 1911:

| | |
|----------------------------|-----------|
| PRINCIPAL ACCOUNT SURPLUS— | |
| Equipment..... | 129.98 |
| APPROPRIATED SURPLUS— | |
| Cash—Treasury..... | 13,363.19 |
| | 28,000.00 |
| | 28,000.00 |

BUREAU OF HEALTH—STATEMENTS No. 1 AND No. 2 COMBINED.

SHOWING TOTAL OPERATIONS OF THE BUREAU.

| Operation— | Regular Bureau appro- priation, Statement No. 1, fiscal year 1911. | Non- Christian tribes, Statement No. 2, fiscal year 1911. | Together, fiscal year 1911. | Regular Bureau appro- priation, Statement No. 1, fiscal year 1910. | Non- Christian tribes, Statement No. 2, fiscal year 1910. | Together, fiscal year 1910. | Increase (+) or decrease (-). |
|--|---|---|-----------------------------------|---|---|-----------------------------------|--|
| Operation—Income and Expenses: | | | | | | | |
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures..... | 6,184.00 | | 6,184.00 | 2,142.17 | | 2,142.17 | + 4,041.83 |
| Docks, wharves, and harbor improvements..... | 924.79 | | 924.79 | | | | + 924.79 |
| Water and irrigation works and sewers..... | 60.15 | | 60.15 | | | | + 60.15 |
| Vessels and launches..... | 1,407.08 | | 1,407.08 | 917.61 | | 917.61 | + 489.47 |
| Land transportation equipment..... | 2,916.04 | | 2,916.04 | 1,052.36 | | 1,052.36 | + 1,863.68 |
| Ordnance..... | | | | 7.50 | | 7.50 | — 7.50 |
| Stationary machinery..... | 307.19 | | 307.19 | 118.21 | | 118.21 | + 188.98 |
| Portable machinery, tools, etc..... | 336.59 | | 336.59 | 5,546.77 | | 5,546.77 | — 5,210.18 |
| Furniture and fixtures..... | 6,112.06 | | 6,112.06 | 10,294.70 | | 10,294.70 | — 4,182.64 |
| Miscellaneous equipment..... | 2,810.04 | | 2,810.04 | 2,862.08 | | 2,862.08 | — 52.04 |
| Total maintenance..... | 21,067.94 | | 21,067.94 | 22,941.40 | | 22,941.40 | — 1,883.46 |
| Administration— | | | | | | | |
| Salaries and wages..... | 856,463.21 | 10,350.51 | 866,813.72 | 333,168.00 | 7,378.11 | 340,546.11 | + 26,267.61 |
| Expenses of personnel..... | 46,680.63 | 1,875.57 | 48,556.20 | 38,726.74 | 1,577.39 | 40,304.13 | + 8,252.07 |
| Transportation..... | 26,313.79 | 73.83 | 26,387.62 | 21,914.91 | 6.85 | 21,921.76 | + 4,465.86 |
| Office expenses..... | 41,715.84 | 65.24 | 41,781.08 | 39,099.98 | 69.46 | 39,169.44 | + 2,611.64 |
| Rentals..... | 2,375.25 | | 2,375.25 | 10,866.16 | | 10,866.16 | — 8,490.91 |
| Incidental expenses..... | 528,034.66 | 2,141.68 | 530,176.34 | 380,595.18 | | 380,595.18 | +149,581.16 |
| Total administration..... | 1,001,583.38 | 14,506.83 | 1,016,090.21 | 824,370.97 | 9,031.81 | 833,402.78 | +182,687.43 |
| Operation— | | | | | | | |
| Superintendence..... | 44,603.26 | | 44,603.26 | | | | + 44,603.26 |
| Material..... | 452.30 | | 452.30 | | | | + 452.30 |
| Miscellaneous expenses..... | 7,033.43 | | 7,033.43 | | | | + 7,033.43 |
| Deterioration of stores and sales stock..... | 187.96 | | 187.96 | | | | + 187.96 |
| Total operation..... | 52,276.95 | | 52,276.95 | | | | + 52,276.95 |
| Total ordinary expenses of operation..... | 1,074,918.27 | 14,506.83 | 1,089,425.10 | 847,312.37 | 9,031.81 | 856,344.18 | +233,080.92 |
| INCOME— | | | | | | | |
| Receipts from operation..... | 102,321.53 | | 102,321.53 | (3,069.90) | | (3,069.90) | +105,391.43 |
| Net cost of ordinary operation..... | 972,596.74 | 14,506.83 | 987,103.57 | 850,382.27 | 9,031.81 | 859,414.08 | +127,689.49 |
| Bad debts, section 50, Act 1792..... | 852.50 | | 852.50 | | | | + 852.50 |
| Net cost of operation..... | 973,449.24 | 14,506.83 | 987,956.07 | 850,382.27 | 9,031.81 | 859,414.08 | +128,541.99 |
| Outlays (Capital Expenditures): | | | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | | | |
| Buildings and structures..... | 80,032.93 | | 80,032.93 | 62,510.51 | | 62,510.51 | + 17,522.42 |
| Water and irrigation works and sewers..... | 8,412.05 | | 8,412.05 | 1,157.21 | | 1,157.21 | + 7,254.84 |
| Total public works and improvements..... | 88,444.98 | | 88,444.98 | 63,667.72 | | 63,667.72 | + 24,777.26 |
| EQUIPMENT— | | | | | | | |
| Vessels and launches..... | (371.81) | | (371.81) | 1,307.41 | | 1,307.41 | — 1,679.22 |
| Land transportation equipment..... | 11,315.52 | | 11,315.52 | 1,858.88 | | 1,858.88 | + 9,456.64 |
| Ordnance..... | 7.80 | | 7.80 | (7.50) | | (7.50) | + 15.30 |
| Stationary machinery..... | 2,746.68 | | 2,746.68 | | | | + 2,746.68 |
| Portable machinery, tools, etc..... | 2,939.24 | | 2,939.24 | (3,811.69) | | (3,811.69) | + 6,750.93 |
| Furniture and fixtures..... | 74,136.61 | | 74,136.61 | (3,096.96) | | (3,096.96) | + 77,233.57 |
| Miscellaneous equipment..... | 86,302.23 | 129.98 | 86,432.21 | (2,187.89) | | (2,187.89) | + 88,620.10 |
| Total equipment..... | 177,076.27 | 129.98 | 177,206.25 | (5,937.75) | | (5,937.75) | +183,144.00 |
| Supplies..... | 6,689.08 | | 6,689.08 | 85,606.12 | | 85,606.12 | — 78,917.04 |
| Total outlays..... | 272,210.33 | 129.98 | 272,340.31 | 143,336.09 | | 143,336.09 | +129,004.22 |
| Net expenditures..... | 1,245,659.57 | 14,636.81 | 1,260,296.38 | 993,718.36 | 9,031.81 | 1,002,750.17 | +257,546.21 |

BUREAU OF LANDS.

| Balances June 30, 1910: | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). | |
|--|--------------|-------------------|------------|-------------------|--|------------|
| | | Debit. | Credit. | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Public works and improvements..... | 1,198.37 | | | | | |
| Equipment..... | 162,483.49 | | | | | |
| | | | 163,681.86 | | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Accounts receivable..... | 48,152.02 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (96,248.44) | | | | | |
| Other officers..... | 48,451.33 | | | | | |
| | (47,797.11) | | | | | |
| | 354.91 | | | | | |
| Accounts payable (deduct)..... | 354.91 | | | | | |
| Appropriations: | | | | | | |
| Appropriation, Act 1989..... | 648,000.00 | | | | | |
| Reversions (deduct)..... | 17,333.65 | | | | | |
| | | | 630,666.35 | | | |
| Transfers: | | | | | | |
| From Non-Christian tribes, Bureau of Lands..... | 20,000.00 | | | | | |
| To public works, Bureau of Lands, section 4, Act 1989..... | 15,686.27 | | | | | |
| | | | 4,313.73 | | | |
| Operation—Income and Expenses: | | | | | | |
| EXPENSES— | | | | | | |
| Maintenance of— | | | | | | |
| Buildings and structures..... | 399.34 | | 1,887.04 | — | 1,487.70 | |
| Water and irrigation works and sewers..... | 16,131.78 | | 14,576.84 | + | 1,554.94 | |
| Vessels and launches..... | 1,889.82 | | | + | 1,889.82 | |
| Land transportation equipment..... | 2,358.90 | | 599.81 | + | 1,759.09 | |
| Ordnance..... | 3.85 | | 41.57 | — | 87.72 | |
| Stationary machinery..... | .60 | | | + | .60 | |
| Portable machinery, tools, etc..... | 624.47 | | 144.26 | + | 480.21 | |
| Furniture and fixtures..... | 2,066.23 | | 4,137.73 | — | 2,071.50 | |
| Miscellaneous equipment..... | 2,752.07 | | 874.73 | + | 1,877.34 | |
| Total maintenance..... | 25,726.96 | | | 22,261.98 | + | 3,464.98 |
| Administration— | | | | | | |
| Salaries and wages..... | 733,441.73 | | 585,223.19 | + | 148,218.54 | |
| Expenses of personnel..... | 139,797.60 | | 108,951.95 | + | 30,845.65 | |
| Transportation..... | 25,362.31 | | 13,632.80 | + | 11,729.51 | |
| Office expenses..... | 52,098.88 | | 55,702.04 | — | 3,603.16 | |
| Rentals..... | 14,448.93 | | 11,100.87 | + | 3,348.06 | |
| Incidental expenses..... | 39,063.72 | | 21,144.22 | + | 17,919.50 | |
| Total administration..... | 1,004,213.15 | | | 795,755.07 | + | 208,458.08 |
| Total ordinary expenses of operation..... | 1,029,940.11 | | | 818,017.05 | + | 211,923.06 |
| INCOME— | | | | | | |
| Receipts from operation..... | 475,752.47 | | | 191,513.80 | + | 284,238.67 |
| Net cost of ordinary operation..... | 554,187.64 | | | 626,503.25 | — | 72,315.61 |
| Losses, section 49, Act 1792..... | 853.49 | | | | + | 853.49 |
| Net cost of operation..... | 555,041.13 | 555,041.13 | | 626,503.25 | — | 71,462.12 |
| Outlays (Capital Expenditures): | | | | | | |
| EQUIPMENT— | | | | | | |
| Vessels and launches..... | 26.50 | | 953.00 | — | 926.50 | |
| Land transportation equipment..... | 5,801.38 | | 580.67 | + | 5,220.71 | |
| Ordnance..... | 229.91 | | 784.36 | — | 554.45 | |
| Portable machinery, tools, etc..... | 1,424.55 | | 2,151.31 | — | 726.76 | |
| Furniture and fixtures..... | 19,687.87 | | 15,661.13 | + | 4,026.74 | |
| Miscellaneous equipment..... | 31,890.35 | | 11,371.33 | + | 20,519.02 | |
| | 59,060.56 | | | 31,501.85 | | |
| Supplies..... | 1,442.25 | | | | + | 1,442.25 |
| Total outlays..... | 60,502.81 | | | 31,501.85 | + | 29,000.96 |
| Net expenditures..... | 615,543.94 | | | 658,005.10 | — | 42,461.16 |
| Assets Brought into Account: | | | | | | |
| Equipment..... | | | 910.96 | | | |
| Balances June 30, 1911: | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Public works and improvements..... | 1,198.37 | | | | | |
| Equipment..... | 222,465.01 | | | | | |
| | | 223,653.38 | | | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Supplies..... | 1,442.25 | | | | | |
| Accounts receivable..... | 229,011.43 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (277,311.55) | | | | | |
| Other officers..... | 78,190.61 | | | | | |
| | (199,120.94) | | | | | |
| | 31,332.74 | | | | | |
| Accounts payable (deduct)..... | 10,464.85 | | | | | |
| | | 20,878.39 | | | | |
| | | 799,572.90 | 799,572.90 | | | |

REPORT OF THE AUDITOR

BUREAU OF SCIENCE.

| Balances June 30, 1910: | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | 8,629.16 | | | |
| Equipment..... | | 159,290.25 | | | |
| Supplies..... | | 24,500.00 | | | |
| | | | | 192,419.41 | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | 1,614.42 | | | | |
| Cash— | | | | | |
| Treasury..... | 34,724.88 | | | | |
| Other officers..... | 1,050.00 | | | | |
| | | 35,774.88 | | | |
| | | | 37,389.30 | | |
| Accounts payable (deduct)..... | | | 4,123.14 | | |
| | | | | 33,266.16 | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 340,000.00 | | | | |
| Transfer, Act 1902..... | 40,000.00 | | | | |
| | | 380,000.00 | | | |
| Reversions (deduct)..... | | 8,946.93 | | | |
| | | | | 371,053.07 | |
| Transfer to: | | | | | |
| Public works, Bureau of Science, section 4, Act 1989..... | | 3,529.41 | | | |
| Aquarium, Bureau of Science, section 4, Act 1989..... | | 40,000.00 | | | |
| | | | 43,529.41 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 4.30 | | | 1,514.12 | — 1,509.82 |
| Land transportation equipment..... | 1,236.46 | | | 562.22 | + 674.24 |
| Stationary machinery..... | 187.20 | | | 594.13 | — 406.93 |
| Portable machinery, tools, etc..... | 1.46 | | | 39.80 | — 38.34 |
| Furniture and fixtures..... | 726.24 | | | 570.65 | + 155.59 |
| Miscellaneous equipment..... | 13,551.88 | | | 8,669.60 | + 4,882.28 |
| Total maintenance..... | | 15,707.54 | | | 11,950.52 + 3,757.02 |
| Administration— | | | | | |
| Salaries and wages..... | 251,107.00 | | | 255,005.30 | — 3,898.30 |
| Expenses of personnel..... | 18,915.11 | | | 20,841.51 | — 1,926.40 |
| Transportation..... | 3,816.52 | | | 6,703.02 | — 2,886.50 |
| Office expenses..... | 33,859.99 | | | 36,739.69 | — 2,879.70 |
| Rentals..... | 640.00 | | | 520.00 | + 120.00 |
| Incidental expenses..... | 62,300.79 | | | 38,702.34 | + 23,598.45 |
| Total administration..... | | 370,639.41 | | | 358,511.86 + 12,127.55 |
| Operation— | | | | | |
| Superintendence..... | 3,816.38 | | | | + 3,816.38 |
| Labor..... | 2,103.88 | | | | + 2,103.88 |
| Total operation..... | | 5,920.26 | | | + 5,920.26 |
| Total expenses of operation..... | | 392,267.21 | | | 370,462.38 + 21,804.83 |
| INCOME— | | | | | |
| Receipts from operation..... | | 93,258.77 | | | 76,721.92 + 16,536.85 |
| Net cost of operation..... | | 299,008.44 | 299,008.44 | | 293,740.46 + 5,267.98 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 762.81 | | | 3,353.11 | — 2,590.30 |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 1,224.28 | | | 952.60 | + 271.68 |
| Stationary machinery..... | 829.05 | | | | + 829.05 |
| Portable machinery, tools, etc..... | 804.09 | | | 255.71 | + 548.38 |
| Furniture and fixtures..... | 9,832.06 | | | 15,659.49 | — 5,827.43 |
| Miscellaneous equipment..... | 4,931.15 | | | 8,305.27 | — 3,374.12 |
| | | 17,620.63 | | | 25,173.07 |
| Supplies..... | | 7,181.28 | | | 5,878.32 + 1,302.96 |
| Total outlays..... | | 25,564.72 | | | 34,404.50 — 8,839.78 |
| Net expenditures..... | | 324,573.16 | | | 328,144.96 — 3,571.80 |
| *Assets Brought into Account: | | | | | |
| Equipment..... | | 5,149.06 | | | |
| Supplies..... | | 1,186.71 | | | |
| | | | | 6,335.77 | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | 9,391.97 | | | |
| Equipment..... | | 182,059.94 | | | |
| | | | 191,451.91 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies..... | 32,867.99 | | | | |
| Accounts receivable..... | 4,161.56 | | | | |
| Cash— | | | | | |
| Treasury..... | 33,896.70 | | | | |
| Other officers..... | 1,935.74 | | | | |
| | | 35,832.44 | | | |
| | | | 72,861.99 | | |
| Accounts payable (deduct)..... | | | 3,777.34 | | |
| | | | | 69,084.65 | |
| | | | 603,074.41 | 603,074.41 | |

BUREAU OF FORESTRY.

STATEMENT No. 1.

| | | | Fiscal year 1911. Debit. | Fiscal year 1911. Credit. | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|------------|------------|-----------------------------|------------------------------|-------------------|--|
| <i>Balances June 30, 1910:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Equipment..... | | | | 34,477.87 | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Accounts receivable..... | 16.66 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (1,835.54) | | | | | |
| Other officers..... | 2,379.65 | | | | | |
| | 544.11 | | 560.77 | | | |
| Accounts payable (deduct)..... | | | 544.11 | | | |
| | | | | 16.66 | | |
| Appropriations: | | | | | | |
| Appropriation, Act 1989..... | | 143,000.00 | | | | |
| Restorations..... | | 4,343.29 | | | | |
| Transfers, Act 1902..... | | 5,846.77 | | | | |
| | | | | 153,190.06 | | |
| Transfers: | | | | | | |
| To public works, Bureau of Forestry, section 4, Act 1989..... | | | 4,126.40 | | | |
| Operation—Income and Expenses: | | | | | | |
| EXPENSES— | | | | | | |
| Maintenance of— | | | | | | |
| Buildings and structures..... | 26.70 | | | | | + 26.70 |
| Land transportation equipment..... | .37 | | | 3.40 | | — 3.03 |
| Telegraph and telephone lines..... | | | | 130.21 | | — 130.21 |
| Vessels and launches..... | | | | 925.95 | | — 925.95 |
| Ordnance..... | 83.98 | | | 13.91 | | + 65.07 |
| Stationary machinery..... | 1,896.44 | | | | | + 1,896.44 |
| Portable machinery, tools, etc..... | 290.60 | | | 99.33 | | + 191.27 |
| Furniture and fixtures..... | 635.80 | | | 1,066.50 | | — 431.20 |
| Miscellaneous equipment..... | 108.76 | | | 163.62 | | — 54.86 |
| Total maintenance..... | | 3,042.15 | | | 2,397.92 | + 644.23 |
| Administration— | | | | | | |
| Salaries and wages..... | 113,721.08 | | | 107,185.45 | | + 6,535.63 |
| Expenses of personnel..... | 17,356.83 | | | 19,171.51 | | — 1,814.68 |
| Transportation..... | 685.60 | | | 703.16 | | — 17.56 |
| Office expenses..... | 11,510.93 | | | 8,776.47 | | + 2,734.46 |
| Rentals..... | 640.00 | | | 569.60 | | + 70.40 |
| Incidental expenses..... | 7,163.83 | | | 5,815.48 | | + 1,353.35 |
| Total administration..... | | 151,082.27 | | | 142,221.67 | + 8,861.60 |
| Total expenses of operation..... | | 154,125.42 | | | 144,619.59 | + 9,505.83 |
| INCOME— | | | | | | |
| Receipts from operation..... | | 4,576.49 | | | 3,594.61 | + 981.88 |
| Net cost of operation..... | | 149,548.93 | 149,548.93 | | 141,024.98 | + 8,523.95 |
| Outlays (Capital Expenditures): | | | | | | |
| EQUIPMENT— | | | | | | |
| Vessels and launches..... | | | | (1,006.79) | | + 1,006.79 |
| Land transportation equipment..... | 270.37 | | | 134.23 | | + 136.14 |
| Ordnance..... | 539.01 | | | 213.92 | | + 325.09 |
| Stationary machinery..... | (3,475.88) | | | 57.71 | | — 3,533.59 |
| Portable machinery, tools, etc..... | (74.26) | | | 318.37 | | — 392.63 |
| Furniture and fixtures..... | 1,455.80 | | | (172.13) | | + 1,627.93 |
| Miscellaneous equipment..... | 816.35 | | | 2,157.48 | | — 1,341.13 |
| Total outlays..... | | (468.61) | | | 1,702.79 | — 2,171.40 |
| Net expenditures..... | | 149,080.32 | | | 142,727.77 | + 6,352.55 |
| Assets Brought into Account: | | | | | | |
| Equipment..... | | | | 638.17 | | |
| <i>Balances June 30, 1911:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Equipment..... | | | | 34,647.43 | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Accounts receivable..... | 381.88 | | | | | |
| Cash— | | | | | | |
| Treasury..... | (1,062.44) | | | | | |
| Other officers..... | 2,700.00 | | | | | |
| | 1,637.56 | | 2,019.44 | | | |
| Accounts payable (deduct)..... | | | 2,019.44 | | | |
| | | | | | | |
| | | | 188,822.76 | 188,822.76 | | |

REPORT OF THE AUDITOR

BUREAU OF FORESTRY—NON-CHRISTIAN TRIBES.

STATEMENT No. 2.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-----------------|-------------------|----------|-------------------|--|
| | | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | | 206.42 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | 213.84 | | | | |
| Accounts payable (deduct)..... | 20.00 | | | | |
| | | | 193.84 | | |
| Appropriation: | | | | | |
| Appropriation, Act 1992..... | | | 6,000.00 | | |
| Expenses: | | | | | |
| MAINTENANCE OF— | | | | | |
| Furniture and fixtures..... | | | | 6.27 | — 6.27 |
| ADMINISTRATION— | | | | | |
| Salaries and wages..... | 5,505.10 | | | 1,169.70 | + 4,335.40 |
| Expenses of personnel..... | 243.60 | | | 399.09 | — 155.49 |
| Transportation..... | | | | 5.84 | — 5.84 |
| Office expenses..... | 17.90 | | | 17.04 | + .86 |
| Incidental expenses..... | 1.00 | | | 1.80 | — .80 |
| <i>Total administration.....</i> | <i>5,767.60</i> | | | <i>1,593.47</i> | <i>+ 4,174.13</i> |
| <i>Total expenses.....</i> | <i>5,767.60</i> | <i>5,767.60</i> | | <i>1,599.74</i> | <i>+ 4,167.86</i> |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | | | | 110.00 | — 110.00 |
| Ordnance..... | | | | 60.65 | — 60.65 |
| Portable machinery, tools, etc..... | | | | 1.60 | — 1.60 |
| Furniture and fixtures..... | | | | 34.17 | — 34.17 |
| <i>Total equipment.....</i> | | | | <i>206.42</i> | <i>— 206.42</i> |
| <i>Total expenditures.....</i> | <i>5,767.60</i> | | | <i>1,806.16</i> | <i>+ 3,961.44</i> |
| Assets Dropped from Account: | | | | | |
| Equipment..... | | 206.42 | | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | 426.24 | | | | |
| | | 6,400.26 | 6,400.26 | | |

BUREAU OF FORESTRY—STATEMENTS No. 1 AND No. 2 COMBINED.

SHOWING TOTAL OPERATIONS OF THE BUREAU.

| | Regular Bureau appropriation, Statement No. 1, fiscal year 1911. | Non- Christian tribes, Statement No. 2, fiscal year 1911. | Together, fiscal year 1911. | Regular Bureau appropriation, Statement No. 1, fiscal year 1910. | Non- Christian tribes, Statement No. 2, fiscal year 1910. | Together, fiscal year 1910. | Increase (+) or decrease (-). |
|---|--|---|-----------------------------------|--|---|-----------------------------------|--|
| Operation—Income and Expenses: | | | | | | | |
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures..... | 26.70 | | 26.70 | | | | + 26.70 |
| Land transportation equipment..... | .37 | | .37 | 3.40 | | 3.40 | — 3.03 |
| Telegraph and telephone lines..... | | | | 130.21 | | 130.21 | — 130.21 |
| Vessels and launches..... | | | | 925.95 | | 925.95 | — 925.95 |
| Ordnance..... | 83.98 | | 83.98 | 18.91 | | 18.91 | + 65.07 |
| Stationary machinery..... | 1,896.44 | | 1,896.44 | | | | + 1,896.44 |
| Portable machinery, tools, etc..... | 290.60 | | 290.60 | 99.33 | | 99.33 | + 191.27 |
| Furniture and fixtures..... | 635.30 | | 635.30 | 1,066.50 | 6.27 | 1,062.77 | + 427.47 |
| Miscellaneous equipment..... | 108.76 | | 108.76 | 163.62 | | 163.62 | — 54.86 |
| <i>Total maintenance.....</i> | <i>3,042.15</i> | | <i>3,042.15</i> | <i>2,397.92</i> | <i>6.27</i> | <i>2,404.19</i> | <i>+ 637.96</i> |
| Administration— | | | | | | | |
| Salaries and wages..... | 113,721.08 | 5,505.10 | 119,226.18 | 107,185.45 | 1,169.70 | 108,355.15 | + 10,871.03 |
| Expenses of personnel..... | 17,356.83 | 243.60 | 17,600.43 | 19,171.51 | 399.09 | 19,570.60 | — 1,970.17 |
| Transportation..... | 685.60 | | 685.60 | 703.16 | 5.84 | 709.00 | — 23.40 |
| Office expenses..... | 11,510.93 | 17.90 | 11,528.83 | 8,776.47 | 17.04 | 8,793.51 | + 2,735.32 |
| Rentals..... | 640.00 | | 640.00 | 569.60 | | 569.60 | + 70.40 |
| Incidental expenses..... | 7,158.83 | 1.00 | 7,159.83 | 5,815.48 | 1.80 | 5,817.28 | + 1,362.55 |
| <i>Total administration.....</i> | <i>151,083.27</i> | <i>5,767.60</i> | <i>156,850.87</i> | <i>142,221.67</i> | <i>1,593.47</i> | <i>143,815.14</i> | <i>+ 13,035.73</i> |
| <i>Total expenses of operation.....</i> | <i>154,125.42</i> | <i>5,767.60</i> | <i>159,893.02</i> | <i>144,619.59</i> | <i>1,599.74</i> | <i>146,219.33</i> | <i>+ 13,673.69</i> |
| INCOME— | | | | | | | |
| Receipts from operation..... | 4,576.49 | | 4,576.49 | 3,594.61 | | 3,594.61 | + 981.88 |
| <i>Net cost of operation.....</i> | <i>149,548.93</i> | <i>5,767.60</i> | <i>155,316.53</i> | <i>141,024.98</i> | <i>1,599.74</i> | <i>142,624.72</i> | <i>+ 12,691.81</i> |
| Outlays (Capital Expenditures): | | | | | | | |
| EQUIPMENT— | | | | | | | |
| Vessels and launches..... | | | | (1,006.79) | | (1,006.79) | + 1,006.79 |
| Land transportation equipment..... | 270.37 | | 270.37 | 134.23 | 110.00 | 244.23 | + 26.14 |
| Ordnance..... | 539.01 | | 539.01 | 213.92 | 60.65 | 274.57 | + 264.44 |
| Stationary machinery..... | (3,475.88) | | (3,475.88) | 57.71 | | 57.71 | — 3,533.59 |
| Portable machinery and tools..... | (74.26) | | (74.26) | 318.37 | 1.60 | 319.97 | — 394.23 |
| Miscellaneous equipment..... | 816.35 | | 816.35 | 2,167.48 | | 2,167.48 | — 1,341.13 |
| Furniture and fixtures..... | 1,465.80 | | 1,465.80 | (172.13) | 34.17 | (137.96) | + 1,593.76 |
| <i>Total outlays.....</i> | <i>(468.61)</i> | | <i>(468.61)</i> | <i>1,702.79</i> | <i>206.42</i> | <i>1,909.21</i> | <i>— 2,377.82</i> |
| <i>Net expenditures.....</i> | <i>149,080.32</i> | <i>5,767.60</i> | <i>154,847.92</i> | <i>142,727.77</i> | <i>1,806.16</i> | <i>144,533.93</i> | <i>+ 10,313.99</i> |

BUREAU OF QUARANTINE SERVICE.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 6,243.70 | | | |
| Equipment..... | 151,434.40 | | | |
| | | 157,678.10 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 9,015.37 | | | |
| Accounts payable (deduct)..... | 60.00 | | | |
| | | 8,955.37 | | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | 125,000.00 | | | |
| Restorations..... | 19,442.47 | | | |
| | 144,442.47 | | | |
| Reversions (deduct)..... | 33,526.08 | | | |
| | | 110,916.39 | | |
| Transfers: | | | | |
| To reconstruction Mariveles Wharf, section 4, Act 1955..... | | 19,442.47 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 1,775.71 | | 2,372.88 | — 1,096.67 |
| Docks, wharves, etc..... | | | 349.50 | — 349.50 |
| Water and irrigation works and sewers..... | 325.17 | | | + 325.17 |
| Telegraph and telephone lines..... | 2,852.22 | | | + 2,852.22 |
| Vessels and launches..... | 11,420.44 | | 8,857.98 | + 2,562.46 |
| Land transportation equipment..... | 1,104.80 | | 277.25 | + 827.05 |
| Stationary machinery..... | 193.95 | | 157.18 | + 41.77 |
| Portable machinery, tools, etc..... | 1,759.35 | | 236.45 | + 1,522.90 |
| Furniture and fixtures..... | 1,155.81 | | 208.35 | + 947.46 |
| Miscellaneous equipment..... | 81.30 | | 117.31 | — 36.01 |
| Total maintenance..... | 20,678.85 | | 13,076.40 | + 7,597.45 |
| Administration— | | | | |
| Salaries and wages..... | 63,239.12 | | 66,374.76 | — 3,135.64 |
| Expenses of personnel..... | 12,294.34 | | 15,246.31 | — 2,952.47 |
| Transportation..... | 1,822.25 | | 5,045.32 | — 3,223.07 |
| Office expenses..... | 1,587.73 | | 1,666.17 | — 78.44 |
| Rentals..... | 840.00 | | 840.00 | |
| Incidental expenses..... | 7,532.60 | | 4,081.20 | + 3,451.40 |
| Total administration..... | 87,316.04 | | 93,254.26 | — 5,938.22 |
| Total expenses of operation..... | 107,989.89 | | 106,330.66 | + 1,659.23 |
| INCOME— | | | | |
| Receipts from operation..... | 8,197.00 | | 2,199.82 | + 997.18 |
| Net cost of operation..... | 104,792.89 | 104,792.89 | 104,130.84 | + 662.05 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 186.92 | | 1,166.73 | — 979.81 |
| EQUIPMENT— | | | | |
| Vessels and launches..... | (245.96) | | (72.46) | — 173.50 |
| Land transportation equipment..... | (1,022.86) | | 815.87 | — 1,838.73 |
| Stationary machinery..... | (4,025.00) | | | — 4,025.00 |
| Portable machinery, tools, etc..... | 157.22 | | 879.78 | — 722.56 |
| Furniture and fixtures..... | 327.98 | | 1,614.50 | — 1,286.52 |
| Miscellaneous equipment..... | (232.70) | | 317.74 | — 550.44 |
| Total equipment..... | (5,041.32) | | 3,555.43 | — 8,596.75 |
| Total outlays..... | (4,854.40) | | 4,722.16 | — 9,576.56 |
| Net expenditures..... | 99,938.49 | | 108,853.00 | — 8,914.51 |
| Assets Brought into Account: | | | | |
| Equipment..... | | | 240.32 | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 6,430.62 | | | |
| Equipment..... | 146,633.40 | | | |
| | | 153,064.02 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | 2,730.02 | | | |
| Other officers..... | 1,222.00 | | | |
| | 3,952.02 | | | |
| Accounts payable (deduct)..... | 3,461.22 | | | |
| | | 490.80 | | |
| | | 277,790.18 | 277,790.18 | |

REPORT OF THE AUDITOR

WEATHER BUREAU.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 1,079.62 | | | |
| Equipment..... | 35,951.02 | | | |
| | | 37,030.64 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 4,687.41 | | | |
| Accounts payable (deduct)..... | 12.72 | | | |
| | | 4,674.69 | | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | 131,900.00 | | | |
| Reversions (deduct)..... | 5,065.72 | | | |
| | | 126,834.28 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | | | 94.34 | — 94.34 |
| Furniture and fixtures..... | 10.42 | | (148.75) | + 159.17 |
| Miscellaneous equipment..... | 1,239.51 | | 1,059.50 | + 180.01 |
| Total maintenance..... | 1,249.93 | | 1,005.09 | + 244.84 |
| Administration— | | | | |
| Salaries and wages..... | 76,302.96 | | 74,648.18 | + 1,654.78 |
| Expenses of personnel..... | 2,382.35 | | 1,663.12 | + 719.23 |
| Transportation..... | 241.57 | | 323.22 | — 81.65 |
| Office expenses..... | 26,959.70 | | 37,081.97 | — 10,122.27 |
| Rentals..... | 9,000.00 | | 9,000.00 | |
| Incidental expenses..... | 339.83 | | 852.30 | — 512.47 |
| Total administration..... | 115,226.41 | | 123,568.79 | — 8,342.38 |
| Total expenses of operation..... | 116,476.34 | | 124,573.88 | — 8,097.54 |
| INCOME— | | | | |
| Receipts from operation..... | 76.00 | | .14 | + 75.86 |
| Net cost of operation..... | 116,400.34 | 116,400.34 | 124,573.74 | — 8,173.40 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Telegraph and telephone lines..... | | | 73.04 | — 73.04 |
| EQUIPMENT— | | | | |
| Portable machinery, tools, etc..... | | | 1.64 | — 1.64 |
| Furniture and fixtures..... | 201.19 | | 582.34 | — 381.15 |
| Miscellaneous equipment..... | 590.43 | | 2,184.55 | — 1,594.12 |
| | | | 2,768.53 | |
| Total outlays..... | 791.62 | | 2,841.57 | — 2,049.95 |
| Net expenditures..... | 117,191.96 | | 127,415.31 | — 10,223.35 |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 1,079.62 | | | |
| Equipment..... | 36,742.64 | | | |
| | | 37,822.26 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 14,393.50 | | | |
| Accounts payable (deduct)..... | 76.49 | | | |
| | | 14,317.01 | | |
| | | 168,539.61 | 168,539.61 | |

BUREAU OF CONSTABULARY.

STATEMENT No. 1.

| | | | | | |
|------------------------------------|--------------|--------------|------------|--|--|
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate..... | 4,255.30 | | | | |
| Public works and improvements..... | 36,489.37 | | | | |
| Equipment..... | 656,848.37 | | | | |
| Supplies..... | 146,404.00 | | | | |
| | | | 848,997.04 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | (144,559.26) | | | | |
| Other officers..... | 234,974.86 | | | | |
| | 90,415.60 | | | | |
| Accounts payable (deduct)..... | 132,366.60 | | | | |
| | | 41,951.00 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 2,450,000.00 | | | | |
| Transfer, Act 1902..... | 5,882.35 | | | | |
| Total appropriations..... | | 2,455,882.35 | | | |

Bureau of Constabulary—Continued.

STATEMENT No. 1—Continued.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|--------------|-------------------|-----------|-------------------|--|
| | | Debit. | Credit. | | |
| Transfers to Other Accounts: | | | | | |
| Public works, Bureau of Constabulary, section 4, Act 1989..... | | 10,658.26 | | | |
| Alterations, Santa Lucia Barracks, section 4, Act 1989..... | | 20,000.00 | | | |
| Constabulary storeroom, Zamboanga, section 4, Act 1989..... | | 1,266.25 | | | |
| | | | 31,924.51 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 307.84 | | | 2,779.79 | — 2,471.95 |
| Vessels and launches..... | 7,255.36 | | | 6,922.52 | + 332.84 |
| Land transportation equipment..... | 8,724.41 | | | 17,901.54 | — 9,177.13 |
| Ordnance..... | 47,068.76 | | | 33,490.25 | + 13,578.51 |
| Portable machinery and tools..... | 768.56 | | | 940.04 | — 171.48 |
| Furniture and fixtures..... | 5,324.90 | | | 12,532.18 | — 7,207.28 |
| Miscellaneous equipment..... | 2,435.43 | | | 2,512.72 | — 77.29 |
| <i>Total maintenance</i> | | 71,885.26 | | 77,079.04 | — 5,193.78 |
| Administration— | | | | | |
| Salaries and wages— | | | | | |
| Allowances United States Army officers, detailed..... | 28,884.59 | | | | |
| Base pay, Constabulary officers..... | 674,995.88 | | | | |
| Longevity pay..... | 33,670.28 | | | | |
| Dialect and English extra compensation... | 5,612.24 | | | | |
| Extra compensation— | | | | | |
| District adjutants..... | 1,321.64 | | | | |
| Senior inspectors..... | 12,335.62 | | | | |
| Supply officers..... | 3,278.89 | | | | |
| Special duties..... | 837.50 | | | | |
| Clerks, storekeepers, etc..... | 83,198.84 | | | | |
| Secret service agents..... | 25,552.72 | | | | |
| Teamsters, janitors, laborers..... | 16,867.43 | | | | |
| Enlisted men..... | 645,205.75 | | | | |
| <i>Total salaries and wages</i> | 1,531,761.38 | | | 1,550,624.69 | — 18,863.31 |
| Expenses of personnel..... | 150,797.24 | | | 556,111.29 | — 405,314.05 |
| Transportation..... | 74,880.52 | | | 102,977.66 | — 28,097.14 |
| Office expenses..... | 60,612.78 | | | 46,364.08 | + 14,248.70 |
| Rentals..... | 58,034.24 | | | 53,746.06 | + 4,288.18 |
| Special service..... | 18,748.26 | | | 10,269.35 | + 8,478.91 |
| Incidental expenses..... | 75,807.12 | | | 64,288.99 | + 11,518.13 |
| Clothing allowances, enlisted men..... | 159,151.49 | | | | +159,151.49 |
| Subsistence allowances, enlisted men..... | 248,769.58 | | | | +248,769.58 |
| <i>Total administration</i> | 2,378,562.61 | | | 2,384,382.12 | — 5,819.51 |
| Deterioration of supplies and stores..... | 3,974.70 | | | 1,127.10 | + 2,847.60 |
| Bad debts, section 50, Act 1792..... | 228.29 | | | | + 228.29 |
| Losses, section 49, Act 1792..... | 193.40 | | | | + 193.40 |
| Prior fiscal year expenses..... | | | | 35,887.24 | — 35,887.24 |
| <i>Total expenses of operation</i> | 2,454,844.26 | | | 2,498,475.50 | — 43,631.24 |
| INCOME— | | | | | |
| Receipts from operation..... | 6,126.55 | | | 2,906.32 | + 3,220.23 |
| <i>Net cost of operation and administration</i> | 2,448,717.71 | 2,448,717.71 | | 2,495,569.18 | — 46,851.47 |
| Outlays: | | | | | |
| Real estate..... | | | | | |
| PUBLIC WORKS AND PERMANENT IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 204.84 | | | 374.97 | — 170.13 |
| EQUIPMENT— | | | | | |
| Vessels and launches..... | (122.28) | | | 11,652.38 | — 11,774.66 |
| Land transportation equipment..... | 13,039.20 | | | (7,158.87) | + 20,198.07 |
| Ordnance..... | 231,908.13 | | | (11,645.70) | +243,553.83 |
| Portable machinery and tools, etc..... | 6,459.60 | | | (432.81) | + 6,892.41 |
| Furniture and fixtures..... | 35,918.42 | | | 8,912.21 | + 27,006.21 |
| Miscellaneous equipment..... | 1,342.90 | | | 665.47 | + 677.43 |
| <i>Total equipment</i> | 288,545.97 | | | 1,992.68 | +286,553.29 |
| <i>Supplies</i> | (374,219.43) | | | (166,493.78) | +207,725.65 |
| <i>Total outlays</i> | (85,468.62) | | | (163,699.13) | + 78,230.51 |
| <i>Net expenditures</i> | 2,363,249.09 | | | 2,331,870.05 | + 31,379.04 |

* Includes clothing and subsistence allowances of enlisted men.

REPORT OF THE AUDITOR

Bureau of Constabulary—Continued.

STATEMENT No. 1—Continued.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|---------------------|---------------------|--|
| | Debit. | Credit. | | |
| Assets Brought into Account: | | | | |
| Equipment..... | 6,221.35 | | | |
| Supplies..... | 227,826.13 | | | |
| <i>Total assets brought into account.</i> | | 234,047.48 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | 4,255.30 | | | |
| Public works and improvements..... | 86,694.21 | | | |
| Equipment..... | 951,615.69 | | | |
| APPROPRIATED SURPLUS— | | 992,565.20 | | |
| Supplies..... | 10.70 | | | |
| Accounts receivable..... | 1,034.83 | | | |
| Cash— | | | | |
| Treasury..... (126,680.89) | | | | |
| Other officers..... 245,387.64 | | | | |
| | 118,706.75 | | | |
| | 119,752.28 | | | |
| Accounts payable (deduct)..... | 100,983.83 | | | |
| | | 18,768.45 | | |
| | | <u>3,533,926.87</u> | <u>3,533,926.87</u> | |

BUREAU OF CONSTABULARY—NON-CHRISTIAN TRIBES.

STATEMENT No. 2.

| | | | | |
|---|-------------------|-------------------|-------------------|-------------|
| <i>Balances June 30, 1910:</i> | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 29,100.13 | | | |
| Accounts payable (deduct)..... | 29,100.13 | | | |
| Appropriations: | | | | |
| Appropriation, Act 1902..... | | 700,000.00 | | |
| Transfers: | | | | |
| To Constabulary storeroom, Zamboanga..... | | 288.17 | | |
| Expenses: | | | | |
| MAINTENANCE OF— | | | | |
| Buildings and structures..... | | 419.99 | — | 419.99 |
| Vessels and launches..... | 1,089.22 | 1,233.48 | — | 144.26 |
| Land transportation equipment..... | 3,222.82 | 4,684.65 | — | 1,461.83 |
| Ordnance..... | | 5,355.79 | — | 5,355.79 |
| Furniture and fixtures..... | 4,915.02 | 3,327.24 | + | 1,587.78 |
| Portable machinery, tools, etc..... | | 282.95 | — | 282.95 |
| Miscellaneous equipment..... | | 320.16 | — | 320.16 |
| <i>Total maintenance</i> | 9,227.06 | | 15,624.26 | — 6,397.20 |
| ADMINISTRATION— | | | | |
| Salaries and wages— | | | | |
| Allowances United States Army officers..... | 8,041.05 | | | |
| Base pay, Constabulary officers..... | 210,987.41 | | | |
| Longevity pay..... | 9,822.95 | | | |
| Dialect and language qualifications..... | 1,115.81 | | | |
| Extra compensation— | | | | |
| District adjutants..... | 455.36 | | | |
| Senior inspectors..... | 3,298.56 | | | |
| Supply officers..... | 1,838.34 | | | |
| Clerks, storekeepers, shippers, etc..... | 23,411.81 | | | |
| Secret service agents..... | 8,491.57 | | | |
| Teamsters, corral foreman, etc..... | 6,099.90 | | | |
| Pay of enlisted men..... | 158,004.42 | | | |
| <i>Total salaries and wages</i> | 431,567.18 | 411,907.91 | | + 19,659.27 |
| Expenses of personnel..... | 57,710.45 | 169,820.21 | | —112,109.76 |
| Transportation..... | 34,459.55 | 40,405.32 | | — 5,945.77 |
| Office expenses..... | 14,033.89 | 16,330.41 | | — 2,296.52 |
| Rentals..... | 3,519.43 | 7,286.12 | | — 3,766.69 |
| Special service..... | 6,369.42 | 3,777.16 | | + 2,592.26 |
| Incidental expenses..... | 34,514.32 | 23,596.78 | | + 10,917.54 |
| Clothing allowance enlisted men..... | 41,805.81 | | | + 41,805.81 |
| Subsistence allowance, enlisted men..... | 66,504.72 | | | + 66,504.72 |
| <i>Total administration</i> | 690,484.77 | | 673,123.91 | + 17,360.86 |
| <i>Total expenses</i> | <u>699,711.83</u> | <u>699,711.83</u> | <u>688,748.17</u> | + 10,963.66 |
| <i>Balances June 30, 1911:</i> | | | | |
| (None.) | | | | |
| | | <u>700,000.00</u> | <u>700,000.00</u> | |

BUREAU OF CONSTABULARY—STATEMENTS No. 1 AND No. 2 COMBINED.

SHOWING TOTAL OPERATIONS OF THE BUREAU.

| Operation—Income and Expenses: | Regular Bureau appropri- ation, Statement No. 1, fiscal year 1911. | Non- Christian tribes, Statement No. 2, fiscal year 1911. | Together, fiscal year 1911. | Regular Bureau appropri- ation, Statement No. 1, fiscal year 1910. | Non- Christian tribes, Statement No. 2, fiscal year 1910. | Together, fiscal year 1910. | Increase (+) or decrease (—). |
|--|---|---|-----------------------------------|---|---|-----------------------------------|--|
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures..... | 307.84 | | 307.84 | 2,779.79 | 419.99 | 3,199.78 | — 2,891.94 |
| Vessels and launches..... | 7,255.36 | 1,089.22 | 8,344.58 | 6,922.52 | 1,233.48 | 8,156.00 | + 188.58 |
| Land transportation equipment..... | 8,724.41 | 3,222.82 | 11,947.23 | 17,901.54 | 4,684.65 | 22,586.19 | + 10,688.96 |
| Ordnance..... | 47,068.76 | | 47,068.76 | 33,490.25 | 5,355.79 | 38,846.04 | + 8,222.72 |
| Portable machinery and tools..... | 768.56 | | 768.56 | 940.04 | 282.95 | 1,222.99 | + 454.43 |
| Furniture and fixtures..... | 5,324.90 | 4,915.02 | 10,239.92 | 12,532.18 | 3,327.24 | 15,859.42 | + 5,619.50 |
| Miscellaneous equipment..... | 2,435.43 | | 2,435.43 | 2,512.72 | 320.16 | 2,832.88 | + 397.45 |
| <i>Total maintenance.....</i> | <i>71,885.26</i> | <i>9,227.06</i> | <i>81,112.32</i> | <i>77,079.04</i> | <i>15,624.26</i> | <i>92,703.30</i> | <i>— 11,590.98</i> |
| Administration— | | | | | | | |
| Salaries and wages— | | | | | | | |
| Allowances, United States Army officers, detailed..... | 28,884.59 | 8,041.05 | 36,925.64 | | | | |
| Base pay, Constabulary officers..... | 674,995.88 | 210,987.41 | 885,983.29 | | | | |
| Longevity pay..... | 33,670.28 | 9,822.95 | 43,493.23 | | | | |
| Dialect and english extra compensation..... | 5,612.24 | 1,115.81 | 6,728.05 | | | | |
| Extra compensation— | | | | | | | |
| District adjutants..... | 1,321.64 | 455.36 | 1,777.00 | | | | |
| Senior inspectors..... | 12,335.62 | 3,298.56 | 15,634.18 | | | | |
| Supply officers..... | 3,278.89 | 1,838.34 | 5,117.23 | | | | |
| Special duties..... | 837.50 | | 837.50 | | | | |
| Clerks, storekeepers, etc..... | 83,198.84 | 23,411.81 | 106,610.65 | | | | |
| Secret service agents..... | 25,552.72 | 8,491.57 | 34,044.29 | | | | |
| Teamsters, janitors, laborers..... | 16,867.43 | 6,099.90 | 22,967.33 | | | | |
| Enlisted men..... | 646,205.75 | 158,004.42 | 803,210.17 | | | | |
| <i>Total salaries and wages.....</i> | <i>1,531,761.38</i> | <i>431,567.18</i> | <i>1,963,328.56</i> | <i>1,550,624.69</i> | <i>411,907.91</i> | <i>1,962,532.60</i> | <i>+ 795.96</i> |
| Expenses of personnel..... | 150,797.24 | 57,710.45 | 208,507.69 | * 556,111.29 | * 169,820.21 | * 725,931.50 | — 517,423.81 |
| Transportation..... | 74,880.52 | 34,459.55 | 109,340.07 | 102,977.66 | 40,405.32 | 143,382.98 | + 34,042.91 |
| Office expenses..... | 60,612.78 | 14,033.89 | 74,646.67 | 46,364.08 | 16,330.41 | 62,694.49 | + 11,952.18 |
| Rentals..... | 58,034.24 | 3,519.43 | 61,553.67 | 53,746.06 | 7,286.12 | 61,032.18 | + 521.49 |
| Special service..... | 18,748.26 | 6,869.42 | 25,617.68 | 10,269.35 | 3,777.16 | 14,046.51 | + 11,071.17 |
| Incidental expenses..... | 75,807.12 | 34,514.32 | 110,321.44 | 64,288.99 | 23,596.78 | 87,885.77 | + 22,435.67 |
| Clothing allowances, enlisted men..... | 159,151.49 | 41,805.81 | 200,957.30 | | | | + 200,957.30 |
| Subsistence allowances, enlisted men..... | 248,769.58 | 66,504.72 | 315,274.30 | | | | + 315,274.30 |
| <i>Total administration.....</i> | <i>2,378,562.61</i> | <i>690,484.77</i> | <i>3,069,047.38</i> | <i>2,384,882.12</i> | <i>678,123.91</i> | <i>3,062,996.03</i> | <i>+ 11,541.35</i> |
| Other expenses— | | | | | | | |
| Deterioration of stores and supplies..... | 3,974.70 | | 3,974.70 | 1,127.10 | | 1,127.10 | + 2,847.60 |
| Bad debts, section 50, Act 1792..... | 228.29 | | 228.29 | | | | + 228.29 |
| Losses, section 49, Act 1792..... | 193.40 | | 193.40 | | | | + 193.40 |
| Prior fiscal year expenses..... | | | | 35,887.24 | | 35,887.24 | — 35,887.24 |
| <i>Total other expenses.....</i> | <i>4,396.39</i> | | <i>4,396.39</i> | <i>37,014.34</i> | | <i>37,014.34</i> | <i>— 32,617.95</i> |
| <i>Total expenses of operation.....</i> | <i>2,454,844.26</i> | <i>699,711.83</i> | <i>3,154,556.09</i> | <i>2,498,475.50</i> | <i>688,748.17</i> | <i>3,187,223.67</i> | <i>+ 32,667.58</i> |
| INCOME— | | | | | | | |
| Receipts from operation..... | 6,126.55 | | 6,126.55 | 2,906.32 | | 2,906.32 | + 3,220.23 |
| <i>Net cost of operation and administration.....</i> | <i>2,448,717.71</i> | <i>699,711.83</i> | <i>3,148,429.54</i> | <i>2,495,569.18</i> | <i>688,748.17</i> | <i>3,184,317.35</i> | <i>— 35,887.81</i> |
| Outlays (Capital Expenditures): | | | | | | | |
| Real estate..... | | | | 427.00 | | 427.00 | — 427.00 |
| PUBLIC WORKS AND PERMANENT IMPROVEMENTS— | | | | | | | |
| Buildings and structures..... | 204.84 | | 204.84 | 374.97 | | 374.97 | — 170.13 |
| EQUIPMENT— | | | | | | | |
| Vessels and launches..... | (122.28) | | (122.28) | 11,652.38 | | 11,652.38 | — 11,774.66 |
| Land transportation equipment..... | 13,039.20 | | 13,039.20 | (7,158.87) | | (7,158.87) | + 20,198.07 |
| Ordnance..... | 231,908.13 | | 231,908.13 | (11,645.70) | | (11,645.70) | + 243,553.83 |
| Portable machinery and tools..... | 6,459.60 | | 6,459.60 | (432.81) | | (432.81) | + 6,892.41 |
| Furniture and fixtures..... | 35,918.42 | | 35,918.42 | 8,912.21 | | 8,912.21 | + 27,006.21 |
| Miscellaneous equipment..... | 1,342.90 | | 1,342.90 | 665.47 | | 665.47 | + 677.43 |
| <i>Total equipment.....</i> | <i>288,545.97</i> | | <i>288,545.97</i> | <i>1,992.68</i> | | <i>1,992.68</i> | <i>+ 286,553.29</i> |
| Supplies..... | (374,219.43) | | (374,219.43) | (166,493.78) | | (166,493.78) | — 207,725.65 |
| <i>Total outlays.....</i> | <i>(85,468.62)</i> | | <i>(85,468.62)</i> | <i>(163,699.18)</i> | | <i>(163,699.18)</i> | <i>+ 78,230.51</i> |
| <i>Net expenditures.....</i> | <i>2,363,249.09</i> | <i>699,711.83</i> | <i>3,062,960.92</i> | <i>2,331,870.05</i> | <i>688,748.17</i> | <i>3,020,618.22</i> | <i>+ 42,342.70</i> |

* Includes clothing and subsistence allowances of enlisted men.

REPORT OF THE AUDITOR

BUREAU OF PUBLIC WORKS.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|--------------|-------------------|--|
| | Debit. | Credit. | | |
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | | 896.08 | | |
| Public works and improvements..... | | 57,622.81 | | |
| Equipment..... | | 541,698.67 | | |
| Supplies..... | | 542,561.39 | | |
| | | | 1,142,778.45 | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 1,077,547.88 | | | |
| Cash— | | | | |
| Treasury..... | (1,204,387.84) | | | |
| Other officers..... | 91,521.39 | | | |
| | (1,112,866.45) | | | |
| | | (35,318.57) | | |
| Accounts payable (deduct)..... | | 148,311.28 | 183,629.85 | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | | 286,000.00 | | |
| Transfers, Act 1902..... | | 108,000.00 | 394,000.00 | |
| Transfers: | | | | |
| To public works, Bureau of Public Works, section 4, Act 1989..... | | | 38,279.05 | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation..... | 4,554,438.97 | | 3,672,007.57 | + 882,431.40 |
| Rental of equipment..... | 69,926.41 | | 41,890.41 | + 28,036.00 |
| Total income..... | | 4,624,365.38 | | 3,713,897.98 + 910,467.40 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 101,131.26 | | 55,835.28 | + 45,295.98 |
| Schoolhouses..... | 34.04 | | 76.22 | — 42.18 |
| Streets, roads, and bridges..... | | | 229,039.08 | — 229,039.08 |
| Vessels and launches..... | 1,235.99 | | 1,190.57 | + 45.42 |
| Land transportation equipment..... | 45,778.23 | | 15,018.51 | + 30,759.82 |
| Ordnance..... | 85.78 | | 5.92 | + 29.86 |
| Stationary machinery..... | 9,230.96 | | 896.82 | + 8,334.14 |
| Portable machinery, tools, etc..... | 6,104.04 | | 13,814.56 | — 7,710.52 |
| Furniture and fixtures..... | 2,994.74 | | 2,848.16 | + 146.58 |
| Miscellaneous equipment..... | 1,663.02 | | 1,383.63 | + 279.39 |
| Total maintenance..... | | 168,208.16 | | 320,108.75 — 151,900.59 |
| Administration— | | | | |
| Salaries and wages..... | 568,127.57 | | | + 565,127.57 |
| Expenses of personnel..... | 62,463.56 | | 21,032.02 | + 41,421.54 |
| Transportation..... | 4,565.71 | | 12,396.65 | — 7,830.94 |
| Office expenses..... | 100,806.50 | | 75,935.03 | + 24,371.47 |
| Rentals..... | 1,963.41 | | 8,825.52 | — 6,862.11 |
| Miscellaneous general expenses..... | 160,581.04 | | 38,373.33 | + 122,207.71 |
| Total administration..... | | 894,997.79 | | 156,562.55 + 738,435.24 |
| Operation—direct cost— | | | | |
| Superintendence..... | 1,371,112.42 | | 781,885.24 | + 589,227.18 |
| Labor..... | 646,051.45 | | 371,508.10 | + 274,543.35 |
| Material..... | 1,171,185.49 | | 771,722.12 | + 399,463.37 |
| Other expenses..... | 2,075,941.02 | | 1,523,495.66 | + 552,445.36 |
| Deterioration of stores and material..... | 27,264.14 | | 13,796.15 | + 13,457.99 |
| Total..... | 5,291,544.82 | | 3,462,407.27 | + 1,829,137.25 |
| Less production for Bureau of Public Works..... | 1,772,096.44 | | | + 1,772,096.44 |
| Net direct cost of operation..... | | 3,519,448.08 | | 3,462,407.27 + 57,040.81 |
| Total expenses of operation..... | | 4,582,654.03 | | 3,939,078.57 + 643,575.46 |
| Net income from operation (fiscal year 1910, loss)..... | | 41,711.35 | 41,711.35 | 225,180.59 + 266,891.94 |
| Outlays (Capital Expenditures): | | | | |
| Real estate..... | | | 179.08 | — 179.08 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 4,807.08 | | 17,560.09 | — 12,753.01 |
| Roads and bridges..... | 181.77 | | 5,356.72 | — 5,174.95 |
| Docks and wharves..... | | | 3,977.75 | — 3,977.75 |
| Water and irrigation works..... | | | 3,297.58 | — 3,297.58 |
| Total public works and improvements..... | | 4,988.85 | | 30,192.14 — 25,203.29 |
| EQUIPMENT— | | | | |
| Vessels and launches..... | 3,561.69 | | (153.92) | + 3,715.61 |
| Land transportation equipment..... | 127,978.51 | | 53,013.30 | + 74,965.21 |
| Ordnance..... | 263.64 | | 42.43 | + 221.21 |
| Stationary machinery..... | 62,172.62 | | 43,445.23 | + 18,727.39 |
| Portable machinery, tools, etc..... | (18,968.83) | | 98,553.96 | — 117,522.79 |
| Furniture and fixtures..... | 53,577.48 | | 33,406.31 | + 20,171.17 |
| Miscellaneous equipment..... | 29,626.77 | | 9,705.52 | + 19,921.25 |
| Total equipment..... | | 258,211.88 | | 238,012.83 + 20,199.05 |
| Supplies..... | | 5,624.49 | | 240,584.16 — 234,959.67 |
| Total outlays (capital expenditures)..... | | 268,825.22 | | 508,968.21 — 240,142.99 |
| Net expenditures..... | | 227,113.87 | | 734,148.80 — 507,034.93 |

Bureau of Public Works—Continued.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|-------------------|--------------|-------------------|--|
| | Debit. | Credit. | | |
| Assets Brought into Account: | | | | |
| Supplies..... | | 96.30 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | | 896.08 | | |
| Public works and improvements..... | | 62,611.16 | | |
| Equipment..... | | 799,910.55 | | |
| | | 863,417.79 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | | 548,282.18 | | |
| Accounts receivable..... | | 1,434,242.85 | | |
| Cash— | | | | |
| Treasury..... | (998,567.65) | | | |
| Other officers..... | 78,984.43 | | | |
| | (919,583.22) | | | |
| | | 1,062,941.81 | | |
| Accounts payable (deduct)..... | | 569,682.40 | | |
| | | 493,259.41 | | |
| | | 1,578,586.10 | 1,578,586.10 | |

BUREAU OF NAVIGATION—NAVIGATION DIVISION.

| | | | | |
|---|-------------|--------------|--------------|--------------------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | | 1,829,803.64 | | |
| Equipment..... | | 3,064,372.51 | | |
| Supplies..... | | 535,617.05 | | |
| | | | 5,429,793.20 | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | | 46,245.26 | | |
| Cash— | | | | |
| Treasury..... | (77,348.89) | | | |
| Other officers..... | 39,939.08 | | | |
| | (37,409.81) | | | |
| | | 8,835.45 | | |
| Accounts payable (deduct)..... | | 2,012.38 | | |
| | | | 6,823.07 | |
| Appropriations: | | | | |
| Appropriation, Act 1909..... | | | 697,000.00 | |
| Transfers: | | | | |
| From Bureau of Navigation— | | | | |
| Lighthouse service, Act 1909..... | | 30,194.40 | | |
| Port works division, Act 1909..... | | 117,078.39 | | |
| | | 147,272.79 | | |
| To cable-ship, Bureau of Posts, Act 1904..... | | 10,784.16 | | |
| | | | 136,538.63 | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 11,626.82 | | 12,061.75 | — 434.93 |
| Docks, wharves, and harbor improvements..... | | | 8,316.76 | — 8,316.76 |
| Vessels and launches..... | 398,971.18 | | 285,993.39 | +112,977.79 |
| Land transportation equipment..... | 58.30 | | | + 58.30 |
| Ordnance..... | 807.30 | | | + 807.30 |
| Stationary machinery..... | 115.49 | | | + 115.49 |
| Portable machinery, tools, etc..... | 4,114.22 | | 6,205.25 | — 2,091.03 |
| Furniture and fixtures..... | 2,486.13 | | 1,892.96 | + 593.17 |
| Miscellaneous equipment..... | 34.48 | | 124.07 | — 89.59 |
| <i>Total maintenance.....</i> | | 418,213.92 | | 314,594.18 +103,619.74 |
| Administration— | | | | |
| Salaries and wages..... | 220,538.17 | | 205,482.73 | + 15,055.44 |
| Expenses of personnel..... | 30,157.47 | | 22,525.45 | + 7,632.02 |
| Transportation..... | 71.46 | | 306.67 | — 235.21 |
| Office expenses..... | 22,733.79 | | 19,139.36 | + 3,594.43 |
| Rentals..... | 708.00 | | 50.00 | + 658.00 |
| Incidental expenses..... | 27,448.92 | | 20,406.25 | + 7,042.67 |
| <i>Total administration.....</i> | | 301,657.81 | | 267,910.46 +33,747.35 |
| Operation— | | | | |
| Superintendence..... | 175,851.66 | | 160,872.81 | + 14,978.85 |
| Labor..... | 160,149.54 | | 146,472.53 | + 13,677.01 |
| Material..... | 13.92 | | | + 13.92 |
| Miscellaneous expenses..... | 412,327.07 | | 348,419.93 | + 63,907.14 |
| Deterioration of stores and sales stock..... | 81.55 | | 3,676.38 | — 3,594.83 |
| <i>Total operation.....</i> | | 747,923.74 | | 659,441.65 +88,482.09 |
| <i>Total expenses of operation.....</i> | | 1,467,795.47 | | 1,241,946.29 +225,849.18 |
| INCOME— | | | | |
| Miscellaneous receipts..... | | | 1,125.83 | — 1,125.83 |
| Receipts from operation..... | | 464,538.58 | 397,112.34 | + 67,426.24 |
| <i>Net cost of operation.....</i> | | 1,003,256.89 | 1,003,256.89 | 848,708.12 +159,548.77 |

REPORT OF THE AUDITOR

Bureau of Navigation—Navigation Division—Continued.

| Outlays (Capital Expenditures): | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|--------------|-------------------|--------------|-------------------|--|
| | | Debit. | Credit. | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 8,604.72 | | | 697.70 | + 7,907.02 |
| EQUIPMENT— | | | | | |
| Vessels and launches..... | 62,604.00 | | | 1,650.87 | + 60,953.13 |
| Ordnance..... | 19,314.44 | | | 12,278.04 | + 7,036.40 |
| Stationary machinery..... | (8,233.47) | | | 5,113.75 | — 13,347.22 |
| Portable machinery, tools, etc..... | (177.64) | | | 3,879.71 | — 4,057.35 |
| Furniture and fixtures..... | 1,987.70 | | | 504.32 | + 1,483.38 |
| Miscellaneous equipment..... | 2,392.52 | | | (779.30) | + 3,171.82 |
| Total equipment..... | 77,887.55 | | | 22,647.39 | + 55,240.16 |
| Supplies..... | 9,477.47 | | | (81,273.56) | + 90,751.05 |
| Total outlays..... | 95,969.74 | | | (57,928.49) | + 153,898.23 |
| Net expenditures..... | 1,099,226.63 | | | 785,779.63 | + 313,447.00 |
| Assets Dropped from Account: | | | | | |
| Equipment..... | 742,823.55 | | | | |
| Supplies..... | 6,887.69 | | | | |
| | | 749,711.24 | | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 1,838,408.36 | | | | |
| Equipment..... | 2,399,436.51 | | | | |
| | | 4,237,844.87 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies..... | 538,206.83 | | | | |
| Accounts receivable..... | 45,496.60 | | | | |
| Cash— | | | | | |
| Treasury..... | (302,560.64) | | | | |
| Other officers..... | 1,259.46 | | | | |
| | (301,301.18) | | | | |
| | 282,402.25 | | | | |
| Accounts payable (deduct)..... | 3,060.35 | | | | |
| | | 279,341.90 | | | |
| | | 6,270,154.99 | 6,270,154.90 | | |

BUREAU OF NAVIGATION—LIGHTHOUSE SERVICE.

| | | | | | |
|---|------------|------------|------------|------------|-------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 90,876.83 | | | | |
| Equipment..... | 27,100.70 | | | | |
| Supplies..... | 7,421.47 | | | | |
| | | 125,399.00 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | (2,558.16) | | | | |
| Other officers..... | 5,157.88 | | | | |
| | 2,599.72 | | | | |
| Accounts payable (deduct)..... | 2,599.72 | | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | | 282,000.00 | | | |
| Transfers: | | | | | |
| To Bureau of Navigation, navigation division, Act 1989..... | | 30,194.40 | | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 47,394.59 | | 27,377.37 | | + 20,017.22 |
| Docks, wharves, and harbor improvements..... | 287.98 | | 560.59 | | — 272.61 |
| Vessels and launches..... | 73.65 | | 145.12 | | — 71.47 |
| Stationary machinery..... | 58.29 | | 607.53 | | — 549.24 |
| Portable machinery, tools, etc..... | 139.68 | | 712.54 | | — 572.86 |
| Furniture and fixtures..... | 23.97 | | 91.93 | | — 67.96 |
| Miscellaneous equipment..... | 20,105.26 | | 19,142.03 | | + 963.23 |
| Total maintenance..... | 68,083.42 | | 48,637.11 | | + 19,446.31 |
| Administration— | | | | | |
| Salaries and wages..... | 135,503.17 | | 130,711.69 | | + 4,791.48 |
| Expenses of personnel..... | 6,626.06 | | 10,629.98 | | — 4,003.92 |
| Transportation..... | 214.51 | | 433.39 | | — 268.88 |
| Office expenses..... | 5,348.26 | | 5,303.81 | | + 44.45 |
| Rentals..... | 444.26 | | 462.00 | | — 17.74 |
| Incidental expenses..... | 22,484.93 | | 26,547.56 | | — 4,062.63 |
| Total administration..... | 170,621.19 | | 174,138.43 | | — 3,517.24 |
| Operation— | | | | | |
| Labor..... | 212.13 | | 660.49 | | — 448.36 |
| Material..... | 114.39 | | 250.71 | | — 136.32 |
| Miscellaneous expenses..... | (15.49) | | | | — 15.49 |
| Total operation..... | 311.03 | | 911.20 | | — 600.17 |
| Total expenses of operation..... | 239,015.64 | | 223,686.74 | | + 15,328.90 |
| INCOME— | | | | | |
| Receipts from operation..... | 1,377.83 | | 1,109.53 | | + 268.30 |
| Net cost of operation..... | 237,637.81 | 237,637.81 | | 222,577.21 | + 15,060.60 |

Bureau of Navigation—Lighthouse Service—Continued.

| Outlays (Capital Expenditures): | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | | | 94.98 | — 94.98 |
| Docks, wharves, and harbor improvements..... | | | 786.22 | — 786.22 |
| Total public works and improvements..... | | | 881.20 | — 881.20 |
| EQUIPMENT— | | | | |
| Vessels and launches..... | 694.87 | | 426.88 | + 267.99 |
| Land transportation equipment..... | 126.68 | | 182.86 | — 57.18 |
| Ordnance..... | 29.16 | | | + 29.16 |
| Stationary machinery..... | | | 3,365.07 | — 3,365.07 |
| Portable machinery, tools, etc..... | 607.59 | | 493.15 | + 114.44 |
| Furniture and fixtures..... | 4,894.38 | | 2,501.67 | + 2,392.71 |
| Miscellaneous equipment..... | 7,330.45 | | 875.55 | + 6,454.90 |
| Total equipment..... | 13,682.12 | | 7,845.18 | + 5,836.94 |
| Supplies..... | 485.67 | | 7,481.47 | — 6,995.80 |
| Total outlays..... | | 14,167.79 | 16,147.85 | — 1,980.06 |
| Net expenditures..... | | 251,805.60 | 238,725.06 | + 13,080.54 |
| Assets Brought into Account: | | | | |
| Equipment..... | | 37,618.45 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 90,876.83 | | | |
| Equipment..... | 78,396.27 | 169,273.10 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 7,907.14 | | | |
| Accounts receivable..... | 19.16 | | | |
| Cash— | | | | |
| Treasury..... | 4,198.21 | | | |
| Other officers..... | 1,650.03 | | | |
| | 5,748.24 | | | |
| Accounts payable (deduct)..... | | 13,674.54 | | |
| | | 5,767.40 | | |
| | | 7,907.14 | | |
| | | 445,012.45 | 446,012.45 | |

BUREAU OF NAVIGATION—DIVISION OF PORT WORKS.

| | | | | |
|--|------------|------------|-------------|--|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 6,262.40 | | | |
| Equipment..... | 76,849.18 | 83,111.58 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | (2,746.55) | | | |
| Other officers..... | 2,855.40 | | | |
| | 108.85 | | | |
| Accounts payable (deduct)..... | | 108.85 | | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | 304,000.00 | | | |
| Restorations..... | 47,851.87 | 361,851.87 | | |
| Transfers: | | | | |
| To public works, port works division, section 4, Act 1989..... | 2,352.94 | | | |
| To Bureau of Navigation, navigation division, Act 1989..... | 117,073.39 | 119,431.33 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 72.00 | 106.94 | — 34.94 | |
| Docks, wharves, and harbor improvements..... | 98,088.77 | 81,243.37 | + 11,790.40 | |
| Vessels and launches..... | 69,786.69 | 86,078.11 | — 16,891.42 | |
| Portable machinery, tools, etc..... | 2.11 | 19.52 | — 17.41 | |
| Furniture and fixtures..... | 103.89 | 91.63 | + 11.76 | |
| Miscellaneous equipment..... | 285.15 | 8.95 | + 276.20 | |
| Total Maintenance..... | 168,288.11 | 168,148.52 | — 4,865.41 | |
| Administration— | | | | |
| Salaries and wages..... | 54,831.95 | 56,467.70 | — 1,645.75 | |
| Expenses of personnel..... | 3,645.34 | 5,338.20 | — 1,687.86 | |
| Transportation..... | 238.87 | 154.01 | + 129.86 | |
| Office expenses..... | 4,651.94 | 3,717.25 | + 934.69 | |
| Rentals..... | 149.42 | 242.90 | — 93.48 | |
| Incidental expenses..... | 588.58 | 1,087.09 | — 548.51 | |
| Total administration..... | 64,091.10 | 67,002.15 | — 2,911.05 | |
| 107949— 4 | | | | |

Bureau of Navigation—Division of Port Works—Continued.

Operation—Income and Expenses—Ctd.
EXPENSES—Continued.

| | | Fiscal year 1911. Debit. | Credit. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------|-----------------------------|------------|-------------------|--|
| Operation— | | | | | |
| Superintendence..... | 721.33 | | | | + 721.33 |
| Labor..... | 792.65 | | | | + 792.65 |
| Material..... | 57.78 | | | | + 57.78 |
| Miscellaneous expenses..... | 577.53 | | | | + 577.53 |
| Total operation..... | | 2,149.29 | | | + 2,149.29 |
| Total expenses of operation..... | | 229,523.50 | | 235,150.67 | — 5,627.17 |
| INCOME— | | | | | |
| Receipts from operation..... | | 712.18 | | 2,988.23 | — 2,276.05 |
| Net cost of operation..... | | 228,811.32 | 228,811.32 | 232,162.44 | — 3,351.12 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Docks, wharves, and harbor improvements..... | | | | 3,978.73 | — 3,978.73 |
| EQUIPMENT— | | | | | |
| Vessels and launches..... | 1,364.29 | | | 11,535.95 | — 10,171.66 |
| Stationary machinery..... | | | | 808.50 | — 808.50 |
| Portable machinery, tools, etc..... | 735.25 | | | 3,003.90 | — 2,268.65 |
| Furniture and fixtures..... | 1,090.85 | | | 1,002.62 | + 88.23 |
| Miscellaneous equipment..... | 418.33 | | | 2,509.56 | — 2,090.73 |
| Total equipment..... | 3,609.22 | | | 18,860.53 | — 15,251.31 |
| Total outlays..... | | 3,609.22 | | 22,839.26 | — 19,230.04 |
| Net expenditures..... | | 232,420.54 | | 255,001.70 | — 22,581.16 |
| Assets Brought into Account: | | | | | |
| Equipment..... | | | | 330,018.67 | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | 6,262.40 | | | |
| Equipment..... | | 410,477.07 | 416,739.47 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | | 2,375.30 | | | |
| Cash— | | | | | |
| Treasury..... | (46,818.56) | | | | |
| Other officers..... | 44,163.96 | | | | |
| | (2,154.60) | | | | |
| Accounts payable (deduct)..... | | 220.70 | | | |
| | | 220.70 | | | |
| | | 764,982.12 | 764,982.12 | | |

BUREAU OF POSTS.

Balances June 30, 1910:

| | | | | | |
|--|------------|--------------|----------|--------------|--------------|
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | 1,012,014.78 | | | |
| Equipment..... | | 198,529.85 | | | |
| Supplies..... | | 123,172.59 | | | |
| | | | | 1,333,717.22 | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | | 18,464.85 | | | |
| Cash— | | | | | |
| Treasury..... | 226,176.36 | | | | |
| Other officers..... | 38,320.53 | | | | |
| | 264,496.89 | | | | |
| | | 282,961.74 | | | |
| Accounts payable (deduct)..... | | 67,789.78 | | | |
| | | | | 215,171.96 | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | | 660,000.00 | | | |
| Restorations..... | | 4,718.00 | | | |
| | | | | 664,718.00 | |
| Transfers: | | | | | |
| To public works, Bureau of Posts, section 4, Act 1989..... | | | 3,137.26 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 290.25 | | | 8,385.61 | — 8,095.36 |
| Telegraph and telephone lines..... | 405,426.57 | | | 235,660.15 | + 169,766.42 |
| Land transportation equipment..... | 6,878.14 | | | 8,183.36 | — 1,305.22 |
| Stationary machinery..... | 90.45 | | | | + 90.45 |
| Portable machinery, tools, etc..... | 2,158.66 | | | 2,244.93 | — 86.37 |
| Furniture and fixtures..... | 22,145.78 | | | 5,203.62 | + 16,942.16 |
| Miscellaneous equipment..... | 94.92 | | | 84.41 | + 10.51 |
| Total equipment..... | | 437,084.67 | | 259,762.08 | + 177,322.59 |
| Administration— | | | | | |
| Salaries and wages..... | 816,593.02 | | | 735,991.39 | + 80,601.63 |
| Expenses of personnel..... | 18,345.44 | | | 19,136.54 | — 791.10 |
| Transportation..... | 262,611.44 | | | 254,527.24 | + 8,084.20 |
| Office expenses..... | 73,380.85 | | | 61,919.00 | + 11,411.85 |
| Rentals..... | 22,649.65 | | | 19,093.40 | + 3,556.25 |
| Special service..... | 54.62 | | | 1,967.96 | — 1,903.34 |
| Incidental expenses..... | 17,282.29 | | | 18,808.14 | — 1,525.85 |
| Total administration..... | | 1,210,867.31 | | 1,111,433.67 | + 99,433.64 |
| Total expenses of operation..... | | 1,647,951.98 | | 1,371,195.75 | + 276,756.23 |

Bureau of Posts—Continued.

Operation—Income and Expenses—Ctd.

| Income— | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|--|--------------|-------------------|--------------|-------------------|--|
| INCOME— | | Debit. | Credit. | | |
| Receipts from operation— | | | | | |
| Stamp sales..... | 946,435.29 | | | 848,886.06 | + 97,549.23 |
| Money-order fees..... | 70,604.70 | | | 57,837.86 | + 12,766.84 |
| Box rents..... | 19,206.84 | | | 19,115.15 | + 91.69 |
| Second-class postage..... | 11,749.70 | | | 9,664.76 | + 2,084.94 |
| Unclaimed matter..... | 299.17 | | | 371.46 | — 72.29 |
| Miscellaneous..... | 18,526.01 | | | 24,400.12 | — 5,874.11 |
| Total income from operation..... | 1,066,821.71 | | | 960,275.41 | +106,546.30 |
| Net cost of operation..... | 581,130.27 | 581,130.27 | | 410,920.34 | +170,209.93 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Permanent buildings..... | | | | 237.55 | — 237.55 |
| Telegraph and telephone lines..... | 224,684.19 | | | 16,885.87 | +207,798.32 |
| Total public works and improvements..... | 224,684.19 | | | 17,123.42 | +207,560.77 |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 8,614.07 | | | 3,149.48 | + 5,464.59 |
| Stationary machinery..... | | | | 4,100.00 | — 4,100.00 |
| Portable machinery, tools, etc..... | 4,599.80 | | | (1,101.95) | + 5,701.75 |
| Furniture and fixtures..... | 30,641.93 | | | 9,243.64 | + 21,398.29 |
| Miscellaneous equipment..... | 120.83 | | | (7.61) | + 128.44 |
| Total equipment..... | 43,976.63 | | | 15,383.56 | + 28,593.07 |
| Supplies..... | (24,202.73) | | | 23,109.06 | — 47,311.79 |
| Total outlays..... | 244,458.09 | | | 55,616.04 | +188,842.05 |
| Net expenditures..... | 825,588.36 | | | 466,536.38 | +359,051.98 |
| Assets Brought into Account: | | | | | |
| Public works and improvements..... | | | | 12,326.58 | |
| Equipment..... | | | | (714.15) | |
| Supplies..... | | | | 16,825.49 | |
| Balances June 30, 1911: | | | 28,437.92 | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 1,249,025.55 | | | | |
| Equipment..... | 241,792.33 | | | | |
| | 1,490,817.88 | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies..... | 115,795.35 | | | | |
| Accounts receivable..... | 9,169.13 | | | | |
| Cash— | | | | | |
| Treasury..... | 22,692.44 | | | | |
| Other officers..... | 89,115.44 | | | | |
| | 111,807.88 | | | | |
| Accounts payable (deduct)..... | | | | 235,772.36 | |
| | | | | 68,812.67 | |
| | | | 166,959.69 | | |
| | | | 2,242,045.10 | 2,242,045.10 | |

BUREAU OF COAST AND GEODETIC SURVEY.

Balances June 30, 1910:

| | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | 192,371.23 | | | | |
| Supplies..... | 1,757.65 | | | | |
| APPROPRIATED SURPLUS— | | | 194,128.88 | | |
| Cash— | | | | | |
| Treasury..... | (30,576.23) | | | | |
| Other officers..... | 15,500.00 | | | | |
| | | | 15,076.23 | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 200,000.00 | | | | |
| Transfers, Act 1902..... | 20,508.47 | | | | |
| Operation—Income and Expenses: | | | 220,508.47 | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Docks, wharves, and harbor improvements..... | 399.17 | | 978.67 | | - 579.50 |
| Vessels and launches..... | 36,928.23 | | 45,708.48 | | - 8,775.25 |
| Land transportation equipment..... | | | 50.16 | | - 50.16 |
| Ordnance..... | 348.57 | | 84.65 | | + 263.92 |
| Portable machinery, tools, etc..... | 455.71 | | 183.13 | | + 272.58 |
| Furniture and fixtures..... | 127.05 | | 326.47 | | - 199.42 |
| Miscellaneous equipment..... | 642.80 | | 304.63 | | + 338.17 |
| Total Maintenance..... | 38,901.53 | | 47,631.19 | | - 8,729.66 |
| Administration— | | | | | |
| Salaries and wages..... | 106,265.69 | | 106,164.57 | | + 101.12 |
| Expenses of personnel..... | 20,504.49 | | 21,855.69 | | - 1,351.20 |
| Transportation..... | 205.26 | | 402.06 | | - 196.80 |
| Office expenses..... | 4,889.85 | | 5,832.13 | | - 442.28 |
| Rentals..... | 167.10 | | 245.66 | | - 78.56 |
| Incidental expenses..... | 36,388.34 | | 40,399.19 | | - 4,010.85 |
| Total administration..... | 168,420.73 | | 174,399.30 | | - 5,978.57 |
| Total expenses of operation..... | 207,322.26 | | 222,030.49 | | - 14,708.23 |
| INCOME— | | | | | |
| Receipts from operation..... | 186.15 | | | | + 186.15 |
| Net cost of operation..... | 207,136.11 | 207,136.11 | | 222,030.49 | - 14,894.38 |

REPORT OF THE AUDITOR

Bureau of Coast and Geodetic Survey—Continued.

| Outlays (Capital Expenditures): | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| EQUIPMENT— | | | | |
| Vessels and launches..... | (1,637.45) | | (7,139.92) | + 5,502.47 |
| Ordnance..... | (292.88) | | 154.36 | — 447.24 |
| Portable machinery, tools, etc..... | (215.44) | | 133.26 | — 348.70 |
| Furniture and fixtures..... | 341.90 | | (2,910.06) | + 3,251.96 |
| Miscellaneous equipment..... | 59.74 | | 1,629.80 | — 1,570.06 |
| Total equipment..... | (1,744.13) | | (8,132.56) | + 6,388.43 |
| Supplies..... | (759.74) | | (707.73) | — 52.01 |
| Total outlays..... | | (2,503.87) | (8,840.29) | + 6,336.42 |
| Net expenditures..... | | <u>204,632.24</u> | <u>213,190.20</u> | — 8,557.96 |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 190,627.10 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 997.91 | | | |
| Cash— | | | | |
| Treasury..... | (14,900.00) | | | |
| Other officers..... | 16,000.00 | | | |
| | 1,100.00 | 2,697.91 | | |
| Accounts payable (deduct)..... | | 300.00 | | |
| | | 1,797.91 | | |
| | | <u>414,637.35</u> | <u>414,637.35</u> | |

BUREAU OF LABOR.

| | | | | | |
|--|------------------|------------------|------------------|--------------------|--------------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | | 4,167.88 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | | 298.21 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1939..... | 41,000.00 | | | | |
| Reversions (deduct)..... | 2,821.11 | | | | |
| | | | 41,178.89 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | | | 107.96 | — 107.96 | |
| Land transportation equipment..... | 34.00 | | | + 34.00 | |
| Furniture and fixtures..... | 15.00 | | 46.44 | — 31.44 | |
| <i>Total maintenance.....</i> | <i>49.00</i> | | <i>154.40</i> | <i>— 105.40</i> | |
| Administration— | | | | | |
| Salaries and wages..... | 25,406.50 | | 16,374.24 | + 9,032.26 | |
| Expenses of personnel..... | 3,726.36 | | 1,297.17 | + 2,429.19 | |
| Transportation..... | 68.44 | | 42.36 | + 26.08 | |
| Office expenses..... | 4,287.81 | | 3,439.16 | + 848.65 | |
| Rentals..... | 386.10 | | 25.00 | + 361.10 | |
| Incidental expenses..... | 8.00 | | | + 8.00 | |
| <i>Total administration.....</i> | <i>33,883.21</i> | | <i>21,177.93</i> | <i>+ 12,705.28</i> | |
| <i>Cost of operation.....</i> | <i>33,932.21</i> | 33,932.21 | | <i>21,332.33</i> | <i>+ 12,599.88</i> |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 121.00 | | | + 121.00 | |
| Furniture and fixtures..... | 2,249.63 | | 4,167.88 | — 1,918.25 | |
| <i>Total equipment.....</i> | <i>2,370.63</i> | | <i>4,167.88</i> | <i>— 1,797.25</i> | |
| <i>Net expenditures.....</i> | <i>36,302.84</i> | | <i>25,500.21</i> | <i>+ 10,802.63</i> | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | 6,538.51 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 4,833.41 | | | | |
| Accounts payable (deduct)..... | 255.57 | | | | |
| | | 4,577.84 | | | |
| | | <u>45,346.77</u> | <u>45,346.77</u> | | |

THE CONSULTING ARCHITECT.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------------|-------------------|--|
| | Debit. | Credit. | | |
| Appropriations: | | | | |
| Appropriation, Act 1909..... | 12,000.00 | | | |
| Restorations..... | 6,274.51 | | | |
| | | 18,274.51 | | |
| Transfers: | | | | |
| To Public Works, Consulting Architect, Sec. 4, Act 1909..... | 6,274.51 | | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Administration— | | | | |
| Salaries and wages..... | 12,000.00 | | 12,000.00 | |
| Miscellaneous general expenses..... | | | 1,873.70 | — 1,373.70 |
| Cost of operation..... | 12,000.00 | | 13,873.70 | — 1,873.70 |
| <i>Balances June 30, 1911:</i> | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Prepayments..... | 2,933.33 | | | |
| Cash—Treasury (overdrawn)..... | (2,600.00) | | | |
| Accounts payable (deduct)..... | 333.33 | (2,933.33) | | |
| | <u>18,274.51</u> | <u>18,274.51</u> | | |

THE SUPERVISING RAILWAY EXPERT.

| | | | | |
|---|------------------|------------------|-------------------|--------------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 3,263.10 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 108,358.90 | | | |
| Cash—Treasury..... | (108,358.90) | | | |
| Appropriations: | | | | |
| Reversions..... | 65,756.72 | | | |
| Appropriation, Act 1909..... | 36,000.00 | | | |
| | | 29,756.72 | | |
| Transfers: | | | | |
| To public works, Supervising Railway Expert, section 4, Act 1909..... | | 1,176.47 | | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation..... | 85,137.08 | | 153,508.90 | — 73,371.82 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Land transportation equipment..... | | | 110.00 | — 110.00 |
| Furniture and fixtures..... | 8.21 | | 65.74 | — 57.53 |
| Total maintenance..... | 8.21 | | 175.74 | — 167.53 |
| Administration— | | | | |
| Salaries and wages..... | 39,876.50 | | 39,571.11 | + 305.39 |
| Expenses of personnel..... | 957.76 | | 1,135.49 | — 177.73 |
| Transportation..... | 1.28 | | 2.22 | — .94 |
| Office expenses..... | 1,592.08 | | 1,154.91 | + 437.17 |
| Incidental expenses..... | 10,840.78 | | 3,008.08 | + 7,832.70 |
| Total administration..... | 52,768.40 | | 44,866.81 | + 7,901.59 |
| Total expenses of operation..... | 52,776.61 | | 45,042.55 | + 7,734.06 |
| Net income from operation..... | 32,360.47 | 32,360.47 | 118,466.35 | — 81,105.88 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Land transportation equipment..... | | | (110.00) | + 110.00 |
| Furniture and fixtures..... | 181.73 | | 91.90 | + 89.83 |
| Total equipment..... | 181.73 | | (18.10) | + 199.83 |
| Net receipts..... | 32,178.74 | | 118,484.45 | — 81,305.71 |
| Assets Brought into Account: | | | | |
| Equipment..... | | 90.00 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 3,534.83 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 127,459.34 | | | |
| Cash—Treasury..... | (124,157.29) | 3,302.05 | | |
| Accounts payable (deduct)..... | 2,056.50 | | | |
| | | 1,245.55 | | |
| | <u>35,713.57</u> | <u>35,713.57</u> | | |

REPORT OF THE AUDITOR

BUREAU OF JUSTICE.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 56,920.44 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 545.54 | | | |
| Cash—Treasury..... | (61.17) | | | |
| Accounts payable (deduct)..... | | 484.87 | | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | 140,000.00 | | | |
| Restorations..... | 4,592.49 | | | |
| Transfers: | | | | |
| To public works, Bureau of Justice, Sec. 4, Act 1989..... | 4,705.89 | | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Furniture and fixtures..... | 631.44 | | 220.81 | + 410.63 |
| Administration— | | | | |
| Salaries and wages..... | 103,145.90 | | 115,413.13 | — 12,267.23 |
| Expenses of personnel..... | 6,473.24 | | 3,418.49 | + 3,054.75 |
| Transportation..... | 56.12 | | (9.12) | + 65.24 |
| Office expenses..... | 19,752.97 | | 14,417.24 | + 5,335.73 |
| Rentals..... | 2,424.60 | | 2,360.00 | + 64.60 |
| Incidental expenses..... | 1,992.56 | | 1,622.40 | + 370.16 |
| Total administration..... | 138,845.39 | | 137,222.14 | — 3,376.75 |
| Total expenses of operation..... | 134,476.83 | | 137,442.95 | — 2,966.12 |
| INCOME— | | | | |
| Receipts from operation..... | 180.19 | | 186.26 | — 6.07 |
| Net cost of operation..... | 134,296.64 | 134,296.64 | 137,256.69 | — 2,960.05 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Furniture and fixtures..... | (3,407.04) | | 9,536.63 | — 12,943.67 |
| Supplies..... | 5,897.00 | | | + 5,897.00 |
| Total outlays..... | 2,489.96 | | 9,536.63 | — 7,046.67 |
| Net expenditures..... | 136,786.60 | | 146,793.32 | — 10,006.72 |
| Assets Dropped from Account: | | | | |
| Equipment..... | 5,638.86 | | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 47,874.54 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 5,897.00 | | | |
| Accounts receivable..... | 791.47 | | | |
| Cash—Treasury..... | 2,817.77 | | | |
| Accounts payable (deduct)..... | | 9,506.24 | | |
| | | 509.24 | | |
| | | 8,997.00 | | |
| | 201,512.93 | 201,512.93 | | |

BUREAU OF CUSTOMS.

| | | | | |
|--|-------------|------------|--|--|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | 31.22 | | | |
| Public works and improvements..... | 32,792.64 | | | |
| Equipment..... | 231,705.68 | | | |
| Supplies..... | 64,113.33 | | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 842.76 | | | |
| Cash— | | | | |
| Treasury..... | (17,747.14) | | | |
| Other officers..... | 31,983.15 | | | |
| | 14,236.01 | | | |
| Accounts payable (deduct)..... | | 15,078.77 | | |
| | | 1,581.21 | | |
| Appropriations: | | | | |
| Appropriation, Act 1989..... | 760,000.00 | | | |
| Reversions (deduct)..... | 103,884.85 | | | |
| Transfers: | | | | |
| To public works, Bureau of Customs, section 4. | | | | |
| Act 1989..... | 3,137.26 | | | |
| | | 328,642.87 | | |
| | | 13,497.56 | | |
| | | 656,115.15 | | |

Bureau of Customs—Continued.

| Operation—Income and Expenses: | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---|-------------------|---------------------|---------------------|--|
| | Debit. | Credit. | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 982.39 | | 3,757.65 | — 2,775.26 |
| Docks, wharves, and harbor improvements..... | 150.96 | | | + 150.96 |
| Vessels and launches..... | 30,872.35 | | 36,972.24 | — 6,099.89 |
| Land transportation equipment..... | 1,528.78 | | 331.77 | + 1,196.99 |
| Ordnance..... | 381.94 | | 150.00 | + 231.94 |
| Stationary machinery..... | 1,068.35 | | | + 1,068.35 |
| Portable machinery, tools, etc..... | 397.41 | | 218.59 | + 178.82 |
| Furniture and fixtures..... | 7,246.18 | | 10,011.82 | — 2,765.69 |
| Miscellaneous equipment..... | 530.45 | | 1,273.18 | — 742.73 |
| Total maintenance..... | 43,158.74 | | 52,715.25 | — 9,556.51 |
| Administration— | | | | |
| Salaries and wages..... | 708,586.59 | | 697,283.21 | + 11,303.38 |
| Expenses of personnel..... | 26,797.38 | | 23,744.52 | + 3,052.86 |
| Transportation..... | 2,266.16 | | 19,717.89 | — 17,451.73 |
| Office expenses..... | 40,614.65 | | 44,744.18 | — 4,129.53 |
| Rentals..... | 2,482.50 | | 2,400.00 | + 82.50 |
| Special service..... | 3,284.79 | | 3,608.36 | — 323.57 |
| Incidental expenses..... | 32,044.98 | | 19,921.20 | + 12,123.78 |
| Deterioration of stores and sales stock..... | | | 106.70 | — 106.70 |
| Total administration..... | 816,077.05 | | 811,525.56 | + 4,551.49 |
| Prior fiscal years..... | | | 2,514.80 | — 2,514.80 |
| Total expenses of operation..... | 859,235.79 | | 866,756.61 | — 7,519.82 |
| INCOME— | | | | |
| Receipts from operation..... | 217,109.66 | | 116,347.00 | + 100,762.66 |
| Net cost of operation..... | 642,126.13 | 642,126.13 | 750,408.61 | — 108,282.48 |
| Outlays (Capital Expenditures): | | | | |
| Real estate..... | | | 31.22 | — 31.22 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 134.09 | | (1,815.66) | + 1,449.75 |
| Docks, wharves, and harbor improvements..... | | | 4,595.18 | — 4,595.18 |
| Water and irrigation works and sewers..... | 1,664.71 | | 3,981.36 | — 2,316.65 |
| Telegraph and telephone lines..... | 440.98 | | | + 440.98 |
| Total public works and permanent improvements..... | 2,239.78 | | 7,260.88 | — 5,021.10 |
| EQUIPMENT— | | | | |
| Vessels and launches..... | 17,683.31 | | (3,807.70) | + 21,491.01 |
| Land transportation equipment..... | 3,135.73 | | 885.55 | + 2,250.18 |
| Ordnance..... | (305.89) | | (34.50) | — 271.39 |
| Stationary machinery..... | (3,615.00) | | | + 3,615.00 |
| Portable machinery..... | (242.42) | | (268.06) | + 25.64 |
| Furniture and fixtures..... | 756.73 | | 3,804.21 | — 3,047.48 |
| Miscellaneous equipment..... | (685.39) | | (1,148.59) | + 463.20 |
| Total equipment..... | 16,727.07 | | (569.09) | + 17,296.16 |
| Supplies..... | (6,308.13) | | 7,860.17 | — 18,677.30 |
| Total outlays..... | 12,658.72 | | 14,092.18 | — 1,433.46 |
| Net expenditures..... | 654,784.85 | | 764,500.79 | — 109,715.94 |
| Assets Brought into Account: | | | | |
| Equipment..... | 8,182.03 | | | |
| Supplies..... | (1,291.89) | | 6,890.14 | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | | 31.22 | | |
| Public works and improvements..... | | 35,032.42 | | |
| Equipment..... | | 256,614.78 | | |
| | | 291,678.42 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 56,513.31 | | | |
| Accounts receivable..... | 3,455.89 | | | |
| Cash— | | | | |
| Treasury..... | (17,331.10) | | | |
| Other officers..... | 27,692.04 | | | |
| | 10,360.94 | | | |
| | | 70,330.05 | | |
| Accounts payable (deduct)..... | | 2,126.14 | | |
| | | 68,203.91 | | |
| | | 1,005,145.72 | 1,005,145.72 | |

BUREAU OF INTERNAL REVENUE.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 91,513.86 | | |
| Supplies..... | | 1,536.56 | | |
| | | | 92,850.42 | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 10.67 | | | |
| Cash— | | | | |
| Treasury..... (176.13) | | | | |
| Other officers..... 1,577.11 | | | | |
| | 1,400.98 | 1,411.65 | | |
| Accounts payable (deduct)..... | | 48.40 | | |
| | | | 1,363.25 | |
| Appropriations: | | | | |
| Appropriation, Act 1909..... | | 572,000.00 | | |
| Reversions (deduct)..... | | 35,370.54 | | |
| | | | 536,629.46 | |
| Transfers: | | | | |
| To public works, Bureau of Internal Revenue, section 4, Act 1909..... | | 10,196.07 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 77.41 | | | + 77.41 |
| Water and irrigation works and sewers..... | 80.47 | | | + 80.47 |
| Telegraph and telephone lines..... | 351.12 | | | + 351.12 |
| Vessels and launches..... | 89.43 | 3,326.81 | | — 3,237.38 |
| Land transportation equipment..... | 1,289.79 | 608.96 | | + 680.83 |
| Furniture and fixtures..... | 584.93 | 944.06 | | — 359.12 |
| Total maintenance..... | | 2,478.15 | 4,879.82 | — 2,406.67 |
| Administration— | | | | |
| Salaries and wages..... | 441,989.84 | 484,244.92 | | — 42,255.08 |
| Expenses of personnel..... | 64,289.27 | 61,829.73 | | + 2,459.54 |
| Transportation..... | 2,259.13 | 841.06 | | + 1,418.07 |
| Office expenses..... | 53,971.11 | 80,211.43 | | — 26,240.32 |
| Special service..... (2,147.84) | | 1,782.56 | | — 3,930.40 |
| Incidental expenses..... | 10,031.05 | 16,051.32 | | — 6,020.27 |
| Total administration..... | | 570,392.56 | 644,961.02 | — 74,568.46 |
| Operation— | | | | |
| Superintendence..... (6.67) | | | | — 6.67 |
| Total expenses of operation..... | | 572,859.04 | 649,840.84 | — 76,981.80 |
| INCOME— | | | | |
| Receipts from operation..... | | 53,445.12 | 102,653.79 | — 49,208.67 |
| Net cost of operation..... | | 519,413.92 | 547,187.05 | — 27,773.13 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Vessels and launches..... 1,476.12 | | 2,507.65 | | — 1,031.53 |
| Land transportation equipment..... 4,725.61 | | 2,162.03 | | + 2,563.58 |
| Ordnance..... (2,173.90) | | 23.53 | | — 2,197.43 |
| Portable machinery, tools, etc..... 551.67 | | 70.94 | | + 480.73 |
| Furniture and fixtures..... 3,800.21 | | 1,205.06 | | + 2,595.15 |
| Miscellaneous equipment..... 99.64 | | 2,452.95 | | — 2,353.31 |
| Total equipment..... | 8,479.35 | | 8,422.16 | + 57.19 |
| Supplies..... (1,886.56) | | | 1,217.25 | — 2,553.81 |
| Total outlays..... | | 7,142.79 | 9,639.41 | — 2,496.62 |
| Net expenditures..... | | 526,556.71 | 556,826.46 | — 30,269.75 |
| Assets Brought into Account: | | | | |
| Equipment..... | | | 3,246.13 | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 103,239.34 | | |
| APPROPRIATED SURPLUS— | | | | |
| Prepayments..... | 662.43 | | | |
| Cash— | | | | |
| Treasury..... 1,207.08 | | | | |
| Other officers..... 1,731.11 | | | | |
| | 2,398.19 | 3,600.62 | | |
| Accounts payable (deduct)..... | | 2,360.69 | | |
| | | | 1,239.93 | |
| | | 634,089.26 | 634,089.26 | |

BUREAU OF THE TREASURY.

| <i>Balances June 30, 1910:</i> | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | | 17,982.15 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | (750.00) | | | | |
| Other officers..... | 750.00 | | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 123,000.00 | | | | |
| Reversions (deduct)..... | 56.36 | | | | |
| | | | 122,943.64 | | |
| Transfers: | | | | | |
| To public works, Bureau of The Treasury, section 4, Act 1989..... | | 1,773.46 | | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 72.00 | | | | + 72.00 |
| Streets, roads, and bridges..... | (2.88) | | | | — 2.88 |
| Furniture and fixtures..... | 156.30 | | | 788.57 | — 632.27 |
| Total Maintenance..... | 225.42 | | | 788.57 | — 563.15 |
| Administration— | | | | | |
| Salaries and wages..... | 104,250.72 | | | 93,843.11 | + 10,407.61 |
| Expenses and personnel..... | 1,247.64 | | | 1,788.92 | — 541.28 |
| Transportation..... | 5.68 | | | 231.28 | — 225.70 |
| Office expenses..... | 8,208.43 | | | 7,981.99 | + 226.44 |
| Incidental expenses..... | 5,611.50 | | | 6,157.17 | — 545.67 |
| Total administration..... | 119,323.87 | | | 110,002.47 | + 9,321.40 |
| Total expenses of operation..... | 119,549.29 | | | 110,791.04 | + 8,758.25 |
| INCOME— | | | | | |
| Receipts from operation..... | 160.66 | | | | + 160.66 |
| Net cost of operation..... | 119,388.63 | 119,388.63 | | 110,791.04 | + 8,597.59 |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Furniture and fixtures..... | 1,781.55 | | | 762.63 | + 1,018.92 |
| Miscellaneous equipment..... | | | | 57.30 | — 57.30 |
| Total equipment..... | 1,781.55 | | | 819.93 | + 961.62 |
| Net expenditures..... | 121,170.18 | | | 111,610.97 | + 9,559.21 |
| <i>Balances June 30, 1911:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | | 19,763.70 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury..... | 330.00 | | | | |
| Accounts payable (deduct)..... | 330.00 | | | | |
| | | 140,925.79 | 140,925.79 | | |

BUREAU OF AGRICULTURE.

STATEMENT No. 1.

| | | | | | |
|---|-------------|-----------|--------------|--|--|
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate..... | 2,235.24 | | | | |
| Public works and improvements..... | 54,069.75 | | | | |
| Equipment..... | 178,216.13 | | | | |
| Supplies..... | 22,704.00 | | | | |
| APPROPRIATED SURPLUS— | | | 257,225.12 | | |
| Accounts receivable..... | 98.82 | | | | |
| Cash— | | | | | |
| Treasury..... | (25,861.26) | | | | |
| Other officers..... | 4,198.84 | | | | |
| | (21,662.42) | 21,568.60 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | 850,000.00 | | | | |
| Transfers, Act 1902..... | 175,539.87 | | | | |
| | | | 1,025,539.87 | | |
| Transfers: | | | | | |
| To public works, Bureau of Agriculture, section 4, Act 1989..... | 7,690.82 | | | | |
| To roads and bridges, Alabang, Act 1954..... | 6,000.00 | | | | |
| | | 13,690.82 | | | |

Bureau of Agriculture—Continued.

STATEMENT No. 1—Continued.

Operation—Income and Expenses:

EXPENSES—

Maintenance of—

| | |
|---------------------------------------|-----------|
| Buildings and structures | 12,855.10 |
| Streets, roads, and bridges | 95.90 |
| Water and irrigation works and sewers | 2,912.47 |
| Vessels and launches | 268.63 |
| Land transportation equipment | 14,106.50 |
| Ordnance | |
| Stationary machinery | 125.33 |
| Portable machinery, tools, etc. | 1,957.73 |
| Furniture and fixtures | 796.97 |
| Miscellaneous equipment | 407.71 |

Total maintenance

33,526.34

Administration—

| | |
|-----------------------|------------|
| Salaries and wages | 531,102.17 |
| Expenses of personnel | 151,613.88 |
| Transportation | 90,897.88 |
| Office expenses | 49,831.25 |
| Rentals | 11,503.00 |
| Incidental expenses | 127,787.90 |

Total administration

962,736.08

Total expenses of operation

996,262.42

INCOME—

Receipts from operation

47,625.92

Net cost of operation

948,636.50

948,636.50

Outlays (Capital Expenditures):

PUBLIC WORKS AND IMPROVEMENTS—

| | |
|---------------------------------------|----------|
| Buildings and structures | 5,560.39 |
| Streets, roads, and bridges | |
| Water and irrigation works and sewers | 2,073.03 |
| Telegraph and telephone lines | 1,115.08 |

Total public works and improvements

8,748.50

EQUIPMENT—

| | |
|---------------------------------|-----------|
| Vessels and launches | 8,539.55 |
| Land transportation equipment | 24,678.30 |
| Ordnance | |
| Stationary machinery | 1,283.97 |
| Portable machinery, tools, etc. | 1,315.14 |
| Furniture and fixtures | 11,007.85 |
| Miscellaneous equipment | 4,478.18 |

Total equipment

51,302.99

Supplies

(18,407.54)

Total outlays

41,643.95

Net expenditures

990,280.45

Assets brought into Account:

Equipment

73,343.49

Balances June 30, 1911:

PRINCIPAL ACCOUNT SURPLUS—

| | |
|-------------------------------|------------|
| Real estate | 2,235.24 |
| Public works and improvements | 62,818.25 |
| Equipment | 302,862.61 |

367,916.10

APPROPRIATED SURPLUS—

| | |
|---------------------|-----------|
| Supplies | 4,296.46 |
| Accounts receivable | 10,292.40 |
| Cash— | |
| Treasury | 18,331.33 |
| Other officers | 8,566.34 |

26,897.67

Accounts payable (deduct)

41,486.53
37,190.07

4,296.46

1,356,108.48 1,356,108.48

BUREAU OF AGRICULTURE—NON-CHRISTIAN TRIBES.

STATEMENT No. 2.

| Balances June 30, 1910: (None.) | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|------------------------------------|-------------------|-----------|-------------------|--|
| | Debit. | Credit. | | |
| Appropriation: Act 1992 | | 40,000.00 | | |
| Expenses: | | | | |
| MAINTENANCE OF— | | | | |
| Land transportation equipment | 1.00 | | | |
| ADMINISTRATION— | | | | |
| Salaries and wages | 26,064.34 | | 17,343.52 | + 8,710.82 |
| Expenses of personnel | 9,438.11 | | 4,540.48 | + 4,897.63 |
| Transportation | 996.96 | | 415.10 | + 581.86 |
| Office expenses | 249.73 | | 109.53 | + 140.20 |
| Rentals | 6.00 | | | + 6.00 |
| Incidental expenses | 2,760.02 | | 3,203.47 | — 443.45 |
| Total administration | 39,505.16 | | 25,612.10 | + 13,893.06 |
| Total expenses | 39,506.16 | 39,506.16 | 25,612.10 | + 13,894.06 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury | 750.34 | | | |
| Accounts payable (deduct) | 256.50 | | | |
| | | 493.84 | | |
| | | 40,000.00 | 40,000.00 | |

BUREAU OF AGRICULTURE—STATEMENTS No. 1 AND No. 2 COMBINED.

SHOWING TOTAL OPERATIONS OF THE BUREAU.

| Operation—Income and Expenses: | Regular Bureau appro- priation, Statement No. 1, fiscal year 1911. | Non- Christian tribes, Statement No. 2, fiscal year 1911. | Together, fiscal year 1911. | Regular Bureau appro- priation, Statement No. 1, fiscal year 1910. | Non- Christian tribes, Statement No. 2, fiscal year 1910. | Together, fiscal year 1910. | Increase (+) or decrease (-). |
|---------------------------------------|---|---|-----------------------------------|---|---|-----------------------------------|--|
| | | | | | | | |
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures | 12,856.10 | | 12,856.10 | 5,107.43 | | 5,107.43 | + 7,747.67 |
| Streets, roads, and bridges | 95.90 | | 95.90 | 58.08 | | 58.08 | + 37.82 |
| Water and irrigation works and sewers | 2,912.47 | | 2,912.47 | 4,120.23 | | 4,120.23 | — 1,207.76 |
| Vessels and launches | 268.63 | | 268.63 | .92 | | .92 | + 267.71 |
| Land transportation equipment | 14,106.50 | 1.00 | 14,107.50 | 15,322.35 | | 15,322.35 | — 1,214.85 |
| Ordnance | | | | 72.95 | | 72.95 | — 72.95 |
| Stationary machinery | 125.33 | | 125.33 | 1,497.35 | | 1,497.35 | — 1,372.02 |
| Portable machinery, tools, etc. | 1,957.73 | | 1,957.73 | 13,652.47 | | 13,652.47 | — 11,694.74 |
| Furniture and fixtures | 796.97 | | 796.97 | 1,604.50 | | 1,604.50 | — 807.53 |
| Miscellaneous equipment | 407.71 | | 407.71 | 1,163.34 | | 1,163.34 | — 755.63 |
| Total maintenance | 33,526.34 | 1.00 | 33,527.34 | 42,599.62 | | 42,599.62 | — 9,072.28 |
| Administration— | | | | | | | |
| Salaries and wages | 531,102.17 | 26,064.34 | 557,166.51 | 274,722.20 | 17,343.52 | 292,065.72 | +265,090.79 |
| Expenses of personnel | 151,613.88 | 9,438.11 | 161,051.99 | 48,243.27 | 4,540.48 | 52,783.75 | +108,268.24 |
| Transportation | 90,897.88 | 996.96 | 91,894.84 | 111,247.10 | 415.10 | 111,662.20 | — 19,767.26 |
| Office expenses | 49,831.25 | 249.73 | 50,080.98 | 41,277.99 | 109.53 | 41,387.52 | + 8,693.46 |
| Rentals | 11,503.00 | 6.00 | 11,509.00 | 6,586.67 | | 6,586.67 | + 4,922.33 |
| Incidental expenses | 127,787.90 | 2,760.02 | 130,547.92 | 107,004.84 | 3,203.47 | 110,207.81 | +20,340.11 |
| Total administration | 962,736.08 | 39,505.16 | 1,002,241.24 | 589,081.57 | 25,612.10 | 614,693.67 | +387,547.57 |
| Total expenses of operation | 996,262.42 | 39,506.16 | 1,035,768.58 | 631,681.19 | 25,612.10 | 657,293.29 | +378,475.29 |
| INCOME— | | | | | | | |
| Receipts from operation | 47,625.92 | | 47,625.92 | 38,688.56 | | 38,688.56 | + 8,937.36 |
| Net cost of operation | 948,636.50 | 39,506.16 | 988,142.66 | 593,042.63 | 25,612.10 | 618,654.73 | +369,487.93 |
| Outlays (Capital Expenditures): | | | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | | | |
| Buildings and structures | 5,560.39 | | 5,560.39 | 15,025.37 | | 15,025.37 | — 9,464.98 |
| Streets, roads, and bridges | | | | 79.92 | | 79.92 | — 79.92 |
| Water and irrigation works and sewers | 2,073.03 | | 2,073.03 | 867.72 | | 867.72 | + 1,205.31 |
| Telegraph and telephone lines | 1,115.08 | | 1,115.08 | | | | + 1,115.08 |
| Total public works and improvements | 8,748.50 | | 8,748.50 | 15,973.01 | | 15,973.01 | — 7,224.51 |
| EQUIPMENT— | | | | | | | |
| Vessels and launches | 8,539.55 | | 8,539.55 | (125.00) | | (125.00) | + 8,664.55 |
| Land transportation equipment | 24,678.30 | | 24,678.30 | (46,881.42) | | (46,881.42) | +70,559.72 |
| Ordnance | | | | (217.48) | | (217.48) | + 217.48 |
| Stationary machinery, tools, etc. | 1,283.97 | | 1,283.97 | (3,444.65) | | (3,444.65) | +4,728.62 |
| Portable machinery | 1,315.14 | | 1,315.14 | (16,992.49) | | (16,992.49) | +18,307.63 |
| Furniture and fixtures | 11,007.85 | | 11,007.85 | (2,291.50) | | (2,291.50) | +13,299.35 |
| Miscellaneous equipment | 4,478.18 | | 4,478.18 | 13,664.24 | | 13,664.24 | — 9,186.06 |
| Total equipment | 51,302.99 | | 51,302.99 | (55,288.30) | | (55,288.30) | +106,591.29 |
| Supplies | (18,407.54) | | (18,407.54) | 1,710.17 | | 1,710.17 | — 20,117.71 |
| Total outlays | 41,643.95 | | 41,643.95 | (37,605.12) | | (37,605.12) | + 79,249.07 |
| Net expenditures | 990,280.45 | 39,506.16 | 1,029,786.61 | 555,437.51 | 25,612.10 | 581,049.61 | +448,737.00 |

REPORT OF THE AUDITOR

BUREAU OF EDUCATION.

STATEMENT No. 1.

| <i>Balances June 30, 1910:</i> | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|--------------|-------------------|--------------|-------------------|--|
| | | Debit. | Credit. | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate..... | 206,257.99 | | | | |
| Public works and improvements..... | 39,128.89 | | | | |
| Equipment..... | 806,546.41 | | | | |
| Supplies..... | 1,161,128.83 | | | | |
| | | | 2,213,067.12 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | 1,056.92 | | | | |
| Cash— | | | | | |
| Treasury..... (3,310.23) | | | | | |
| Other officers..... 12,422.88 | 9,112.65 | | | | |
| | | 10,169.57 | | | |
| Accounts payable (deduct)..... | | 31,793.18 | | | |
| | | 21,623.61 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1989..... | | | 3,610,000.00 | | |
| Transfers: | | | | | |
| To public works, Bureau of Education, section 4, Act 1989..... | 6,666.67 | | | | |
| To Baguio Teachers' Camp, Act 1994..... | 27,166.78 | | | | |
| | | 33,833.45 | | | |
| From Non-Christian tribes, Bureau of Education, Act 1992..... | | 25,435.85 | | | |
| | | | 3,397.60 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 21,844.94 | | | 371.71 | + 21,473.23 |
| Schoolhouses..... | 200.00 | | | 713.98 | — 513.98 |
| Land transportation equipment..... | 713.90 | | | (303.44) | + 1,017.34 |
| Stationary machinery..... | 861.12 | | | 1,035.35 | — 184.23 |
| Portable machinery, tools, etc..... | 3,801.11 | | | 3,769.95 | + 31.16 |
| Furniture and fixtures..... | 41,561.56 | | | 51,629.63 | — 10,068.07 |
| Miscellaneous equipment..... | 2,875.48 | | | 3,402.10 | — 526.62 |
| Total maintenance..... | | 71,843.11 | | 60,619.23 | + 11,223.83 |
| Administration— | | | | | |
| Salaries and wages..... | 2,605,335.07 | | | 2,522,444.23 | + 82,890.84 |
| Expenses of personnel..... | 219,898.11 | | | 191,539.19 | + 28,358.92 |
| Transportation..... | 19,682.44 | | | 9,319.64 | + 10,362.80 |
| Office expenses..... | 73,304.45 | | | 62,982.21 | + 10,322.24 |
| Rentals..... | 14,868.93 | | | 15,545.50 | — 676.57 |
| Miscellaneous expenses..... | 417,987.91 | | | 504,558.63 | — 86,570.72 |
| Government students in United States..... | 36,520.51 | | | | + 36,520.51 |
| Operation labor..... | 4,598.23 | | | | + 4,598.23 |
| Operation material..... | 1,414.04 | | | | + 1,414.04 |
| Deterioration of stores and sales stock..... | 1,975.25 | | | 639.72 | + 1,335.53 |
| Total administration..... | 3,395,584.94 | | | 3,307,029.17 | + 88,555.77 |
| Total expenses of operation..... | 3,467,433.05 | | | 3,367,648.45 | + 99,784.60 |
| INCOME— | | | | | |
| Receipts from operation..... | 31,159.51 | | | 23,572.36 | + 7,587.15 |
| Total income from operation..... | 31,159.51 | | | 23,572.36 | + 7,587.15 |
| Net cost of operation..... | 3,436,273.54 | 3,436,273.54 | | 3,344,076.09 | + 92,197.45 |
| Outlays (Capital Expenditures): | | | | | |
| Real estate..... | | | | 206,257.99 | — 206,257.99 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... (7,681.71) | | | | 10,081.71 | — 17,763.42 |
| Schoolhouses..... 10,061.71 | | | | 781.49 | + 9,300.22 |
| Total public works and improvements..... | 2,400.00 | | | 10,863.20 | — 8,463.20 |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... 14,151.94 | | | | 8,309.97 | + 10,341.37 |
| Stationary machinery..... 2,598.73 | | | | 12,335.23 | — 10,336.50 |
| Portable machinery, tools, etc..... 15,894.86 | | | | 3,060.01 | + 7,824.85 |
| Furniture and fixtures..... 35,490.73 | | | | 19,816.07 | + 15,674.71 |
| Miscellaneous equipment..... (2,046.46) | | | | (2,591.27) | + 544.82 |
| Total equipment..... | 66,079.26 | | | 42,030.01 | + 24,049.25 |
| Supplies..... 52,599.64 | | | | (382,106.19) | + 434,705.83 |
| Total outlays..... | 121,078.90 | | | (122,964.99) | + 244,033.89 |
| Net expenditures..... | 8,557,852.44 | | | 8,221,121.10 | + 336,231.34 |

Bureau of Education—Continued.

STATEMENT No. 1—Continued.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|-----------------|-------------------|--|
| | Debit. | Credit. | | |
| Assets Dropped from Account: | | | | |
| EQUIPMENT— | | | | |
| Portable machinery..... | | 5.16 | | |
| Furniture and fixtures..... | | 766.10 | | |
| | | 761.26 | | |
| Supplies..... | | 541.81 | | |
| Total assets dropped from account..... | | 1,302.57 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate..... | | 206,257.99 | | |
| Public works and improvements..... | | 41,523.89 | | |
| Equipment..... | | 871,864.41 | | |
| | | 1,119,646.29 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | | 1,213,187.16 | | |
| Accounts receivable..... | | 1,443.76 | | |
| Prepayments..... | | 78.00 | | |
| Cash— | | | | |
| Treasury..... | 24,068.24 | | | |
| Other officers..... | 28,201.09 | | | |
| | 52,269.33 | | | |
| | | 1,266,978.25 | | |
| Accounts payable (deduct)..... | | 31,164.74 | | |
| | | 1,235,813.51 | | |
| | | 5,823,057.12 | 5,823,057.12 | |

BUREAU OF EDUCATION—NON-CHRISTIAN TRIBES.

STATEMENT No. 2.

| | | | | | |
|--|------------|------------|------------|---|-----------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | | 25.00 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 1,205.72 | | | | |
| Other officers..... | 2,960.00 | | | | |
| | | 4,165.72 | | | |
| Accounts payable (deduct)..... | | 4,165.72 | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1902..... | | | 215,000.00 | | |
| Transfers: | | | | | |
| To Bureau of Education..... | 25,435.85 | | | | |
| To Land, Baguio Industrial School..... | 1,000.00 | | | | |
| | | 26,435.85 | | | |
| Expenses: | | | | | |
| MAINTENANCE OF— | | | | | |
| Schoolhouses..... | | | 131.96 | — | 131.96 |
| ADMINISTRATION— | | | | | |
| Salaries and wages..... | 129,187.24 | | 59,702.53 | + | 69,484.71 |
| Expenses of personnel..... | 11,156.08 | | 7,464.40 | + | 3,691.68 |
| Transportation..... | 4,898.46 | | 1,134.41 | + | 3,704.05 |
| Office expenses..... | 977.35 | | 238.99 | + | 738.36 |
| Rentals..... | 380.21 | | 55.00 | + | 325.21 |
| Incidental expenses..... | 18,074.71 | | 8,061.60 | + | 10,023.11 |
| Total administration..... | 164,614.05 | | 76,646.93 | + | 87,967.12 |
| Total expenses..... | 164,614.05 | 164,614.05 | 76,778.89 | + | 87,885.16 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Schoolhouses..... | | | 25.00 | — | 25.00 |
| Total expenditures..... | 164,614.05 | | 76,803.89 | + | 87,810.16 |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | | | 25.00 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 21,892.94 | | | | |
| Other officers..... | 4,960.00 | | | | |
| | 26,852.94 | | | | |
| Accounts payable (deduct)..... | 2,902.84 | | | | |
| | | 23,950.10 | | | |
| | | 215,025.00 | 215,025.00 | | |

BUREAU OF EDUCATION—STATEMENTS No. 1 AND No. 2 COMBINED.

SHOWING TOTAL OPERATIONS OF THE BUREAU.

| Operation—Income and Expenses: | Regular Bureau appropriation, Statement No. 1, fiscal year 1911. | Non- Christian tribes, Statement No. 2, fiscal year 1911. | Together, fiscal year 1911. | Regular Bureau appropriation, Statement No. 1, fiscal year 1910. | Non- Christian tribes, Statement No. 2, fiscal year 1910. | Together, fiscal year 1910. | Increase (+) or decrease (-). |
|---|--|---|-----------------------------------|--|---|-----------------------------------|--|
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures | 21,844.94 | | 21,844.94 | 371.71 | | 371.71 | + 21,473.23 |
| Schoolhouses | 200.00 | | 200.00 | 713.98 | 131.96 | 845.94 | — 645.94 |
| Land transportation equipment | 713.90 | | 713.90 | (303.44) | | (303.44) | + 1,017.34 |
| Stationary machinery | 851.12 | | 851.12 | 1,035.35 | | 1,035.35 | — 184.23 |
| Portable machinery, tools, etc. | 3,801.11 | | 3,801.11 | 3,769.95 | | 3,769.95 | + 31.16 |
| Furniture and fixtures | 41,561.56 | | 41,561.56 | 51,629.63 | | 51,629.63 | — 10,068.07 |
| Miscellaneous equipment | 2,875.48 | | 2,875.48 | 3,402.10 | | 3,402.10 | — 526.62 |
| Total maintenance | 71,848.11 | | 71,848.11 | 60,619.28 | 131.96 | 60,751.24 | + 11,096.87 |
| Administration— | | | | | | | |
| Salaries and wages | 2,605,335.07 | 129,187.24 | 2,734,522.31 | 2,522,444.23 | 59,702.53 | 2,582,146.76 | + 152,375.55 |
| Expenses of personnel | 219,898.11 | 11,156.08 | 231,054.19 | 191,539.19 | 7,464.40 | 199,003.59 | + 32,050.60 |
| Transportation | 19,882.44 | 4,838.46 | 24,720.90 | 9,319.64 | 1,134.41 | 10,454.05 | + 14,066.85 |
| Office expenses | 73,304.45 | 977.35 | 74,281.80 | 62,982.21 | 238.99 | 63,221.20 | + 11,060.60 |
| Rentals | 14,868.93 | 380.21 | 15,249.14 | 15,545.50 | 55.00 | 15,600.50 | — 351.36 |
| Miscellaneous expenses | 17,987.91 | 18,074.71 | 436,062.62 | 504,558.68 | 8,051.60 | 512,610.28 | — 76,547.66 |
| Government students in United States | 36,520.51 | | 36,520.51 | | | | + 36,520.51 |
| Operation labor | 4,598.23 | | 4,598.23 | | | | + 4,598.23 |
| Operation material | 1,414.04 | | 1,414.04 | | | | + 1,414.04 |
| Deterioration of stores and sales stock | 1,975.25 | | 1,975.25 | 639.72 | | 639.72 | + 1,335.53 |
| Total administration | 2,395,584.94 | 164,614.05 | 3,560,198.99 | 3,307,029.17 | 76,646.93 | 3,383,676.10 | + 176,522.89 |
| Total expenses of operation | 3,467,433.05 | 164,614.05 | 3,632,047.10 | 3,367,648.45 | 76,778.89 | 3,444,427.34 | + 187,619.76 |
| INCOME— | | | | | | | |
| Receipts from operation | 31,159.51 | | 31,159.51 | 23,572.36 | | 23,572.36 | + 7,587.15 |
| Net cost of operation | 3,436,273.54 | 164,614.05 | 3,600,887.59 | 3,344,076.09 | 76,778.89 | 3,420,854.98 | + 189,032.61 |
| Outlays (Capital Expenditures): | | | | | | | |
| Real estate | | | | 206,257.99 | | 206,257.99 | — 206,257.99 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | | | |
| Buildings and structures | (7,681.71) | | (7,681.71) | 10,081.71 | | 10,081.71 | — 17,763.42 |
| Schoolhouses | 10,081.71 | | 10,081.71 | 781.49 | 25.00 | 806.49 | + 9,275.22 |
| Total public works and improvements | 2,400.00 | | 2,400.00 | 10,863.20 | 25.00 | 10,888.20 | — 8,488.20 |
| EQUIPMENT— | | | | | | | |
| Land transportation equipment | 14,151.34 | | 14,151.34 | 3,809.97 | | 3,809.97 | + 10,341.37 |
| Stationary machinery | 2,598.73 | | 2,598.73 | 12,935.23 | | 12,935.23 | — 10,336.50 |
| Portable machinery, tools, etc. | 15,884.86 | | 15,884.86 | 8,060.01 | | 8,060.01 | + 7,824.85 |
| Furniture and fixtures | 35,490.78 | | 35,490.78 | 19,816.07 | | 19,816.07 | + 15,674.71 |
| Miscellaneous equipment | (2,046.45) | | (2,046.45) | (2,591.27) | | (2,591.27) | + 544.82 |
| Total equipment | 66,079.26 | | 66,079.26 | 42,030.01 | | 42,030.01 | + 24,049.25 |
| Supplies | 52,599.64 | | 52,599.64 | (382,106.19) | | (382,106.19) | + 434,705.83 |
| Total outlays | 121,078.90 | | 121,078.90 | (122,964.99) | 25.00 | (122,929.99) | + 244,008.89 |
| Net expenditures | 3,557,352.44 | 164,614.05 | 3,721,966.49 | 3,221,121.10 | 76,803.89 | 3,297,924.99 | + 424,041.50 |

BUREAU OF PRISONS—PRISON DIVISION.

| Balances June 30, 1910: | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|-----------------------------------|-------------------|-------------------|--|
| | Debit. | Credit. | |
| PRINCIPAL ACCOUNT SURPLUS— | | | |
| Real estate | 2,630.00 | | |
| Public works and improvements | 206,220.95 | | |
| Equipment | 111,462.59 | | |
| Supplies | 144,207.25 | | |
| | | 464,510.79 | |
| APPROPRIATED SURPLUS— | | | |
| Accounts receivable | 7,321.89 | | |
| Cash—Treasury | (60,014.58) | | |
| | (52,692.69) | | |
| Accounts payable (deduct) | (506.75) | | |
| | | 53,199.44 | |
| Appropriations: | | | |
| Appropriation, Act 1989 | 596,678.00 | | |
| Transfer, Act 1902 | 7,000.00 | | |
| | | 603,678.00 | |

Bureau of Prisons—Prison Division—Continued.

| Operation—Income and Expenses: | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|--|-------------|-------------------|--------------|-------------------|--|
| EXPENSES— | | Debit. | Credit. | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 24,132.76 | | | 23,104.46 | + 1,028.30 |
| Water and irrigation works and sewers..... | 2,163.70 | | | 1,016.99 | + 1,146.71 |
| Telegraph and telephone lines..... | 6.00 | | | 12.00 | — 6.00 |
| Vessels and launches..... | 1,231.45 | | | | + 1,231.45 |
| Land transportation equipment..... | 1,208.87 | | | 2,220.46 | — 1,011.59 |
| Ordnance..... | 4.40 | | | 98.40 | — 94.00 |
| Stationary machinery..... | 616.42 | | | | + 616.42 |
| Portable machinery, tools, etc..... | 2,145.48 | | | 1,058.60 | + 1,086.88 |
| Furniture and fixtures..... | 8,852.05 | | | 10,270.90 | — 1,418.85 |
| Miscellaneous equipment..... | 2,474.67 | | | 2,236.16 | + 238.51 |
| <i>Total maintenance</i> | | 42,335.80 | | 40,017.97 | + 2,317.83 |
| Administration— | | | | | |
| Salaries and wages..... | 219,152.54 | | | 217,809.96 | + 1,342.58 |
| Expenses of personnel..... | 4,004.72 | | | 4,947.96 | — 943.24 |
| Transportation..... | 9,303.56 | | | 8,689.60 | + 613.96 |
| Office expenses..... | 7,722.31 | | | 9,307.57 | — 1,585.26 |
| Incidental expenses..... | 379,583.35 | | | 362,407.02 | + 17,176.33 |
| Deterioration of stores and sales stock..... | | | | 822.73 | — 822.73 |
| <i>Total administration</i> | | 619,766.48 | | 608,984.84 | + 15,781.64 |
| <i>Total expenses of operation</i> | | 662,102.28 | | 644,002.81 | + 18,099.47 |
| INCOME— | | | | | |
| Receipts from operation..... | 56,768.53 | | | 50,405.96 | + 6,362.57 |
| <i>Total income from operation</i> | | 56,768.53 | | 50,405.96 | + 6,362.57 |
| <i>Net cost of operation</i> | | 605,333.75 | 605,333.75 | 593,596.85 | + 11,736.90 |
| Outlays (Capital Expenditures): | | | | | |
| Real estate..... | | | | 2,630.00 | — 2,630.00 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 4,636.80 | | | 5,683.47 | — 1,046.67 |
| Water and sewer system..... | 926.72 | | | 1,078.22 | — 151.50 |
| Telegraph and telephone lines..... | | | | 334.94 | — 334.94 |
| <i>Total public works and improvements</i> | 5,563.52 | | | 7,096.63 | — 1,533.11 |
| EQUIPMENT— | | | | | |
| Vessels and launches..... | (1,107.53) | | | 102.35 | — 1,209.88 |
| Land transportation equipment..... | (12,251.44) | | | 2,714.27 | — 14,965.71 |
| Ordnance..... | (33.61) | | | (149.81) | + 116.70 |
| Stationary machinery..... | 70.16 | | | | + 70.16 |
| Portable machinery, tools, etc..... | 1,756.75 | | | 1,252.64 | + 504.11 |
| Furniture and fixtures..... | 589.72 | | | 3,802.67 | — 3,212.95 |
| Miscellaneous equipment..... | 131.57 | | | 4,880.41 | — 4,748.84 |
| <i>Total equipment</i> | (10,844.38) | | | 12,603.03 | — 23,447.41 |
| Supplies..... | (48,497.70) | | | 8,134.50 | — 56,632.20 |
| <i>Total outlays</i> | | | (53,778.56) | 30,464.16 | — 84,242.72 |
| <i>Net expenditures</i> | | | 551,555.19 | 624,061.01 | — 72,505.82 |
| Assets Brought into Account: | | | | | |
| Public works and improvements..... | 185,440.96 | | | | |
| Equipment..... | 52,865.00 | | | | |
| <i>Balances June 30, 1911:</i> | | | | 238,305.96 | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate..... | 2,630.00 | | | | |
| Public works and improvements..... | 397,225.43 | | | | |
| Equipment..... | 158,473.21 | | | | |
| | | 553,328.64 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies..... | 95,709.55 | | | | |
| Accounts receivable..... | 444.35 | | | | |
| Cash— | | | | | |
| Treasury..... | 744.72 | | | | |
| Other officers..... | 200.00 | | | | |
| | 944.72 | | | | |
| | | 97,098.62 | | | |
| Accounts payable (deduct)..... | 2,465.70 | | | | |
| | | 94,632.92 | | | |
| | | 1,806,494.75 | 1,806,494.75 | | |

REPORT OF THE AUDITOR
PHILIPPINE MEDICAL SCHOOL.

| Balances June 30, 1910: | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 7,441.37 | | | |
| Equipment..... | 70,865.65 | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | 78,307.02 | | |
| Treasury..... | 17,129.82 | | | |
| Other officers..... | 567.33 | | | |
| Appropriations: | | | | |
| Appropriation, Act 1909..... | 175,000.00 | | | |
| Restorations..... | 7,000.00 | | | |
| | 182,000.00 | | | |
| Reversions (deduct)..... | 5,168.07 | | | |
| Transfers: | | | | |
| To the University of the Philippines..... | | 20,856.00 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Land transportation..... | 632.58 | | | + 632.58 |
| Furniture and fixtures..... | 105.14 | | 1,373.55 | — 1,268.41 |
| Miscellaneous equipment..... | 38.14 | | 69.63 | — 31.49 |
| Total maintenance..... | 775.86 | | | |
| Administration— | | | | |
| Salaries and wages..... | 114,206.32 | | 86,295.96 | + 27,910.36 |
| Expenses of personnel..... | 2,067.97 | | 4,852.04 | — 2,784.07 |
| Transportation..... | 17.51 | | 130.82 | — 113.31 |
| Office expenses..... | 6,394.92 | | 6,859.43 | — 464.51 |
| Incidental expenses..... | 49,150.87 | | 36,204.99 | + 12,945.88 |
| Total administration..... | 171,827.59 | | | |
| Operation— | | | | |
| Labor..... | 5.00 | | | + 5.00 |
| Total expenses of operation..... | 172,608.45 | | | |
| INCOME— | | | | |
| Receipts from operation..... | 15,068.30 | | | + 15,068.30 |
| Net cost of operation..... | 157,540.15 | 157,540.15 | | |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Schoolhouses..... | 15.03 | | | + 15.03 |
| EQUIPMENT— | | | | |
| Land transportation equipment..... | 3,795.00 | | | + 3,795.00 |
| Stationary machinery..... | 444.25 | | 7.98 | + 436.27 |
| Portable machinery, tools, etc..... | 24.95 | | 26.19 | — 1.24 |
| Furniture and fixtures..... | 3,747.87 | | 10.95 | + 3,736.92 |
| Miscellaneous equipment..... | 8,105.83 | | 14,779.96 | — 6,674.13 |
| Total equipment..... | 16,117.90 | | | |
| Total outlays..... | 16,132.93 | | | |
| Net expenditures..... | 173,673.08 | | | |
| Assets Transferred to the University of the Philippines: | | | | |
| Public works..... | 7,456.40 | | | |
| Equipment..... | 86,983.55 | | | |
| Balances June 30, 1911: | | | | |
| (None.) | | | | |
| | 272,836.10 | 272,836.10 | | |

UNIVERSITY OF THE PHILIPPINES.

| | | | | | |
|---|------------|-----------|--|--|--|
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate..... | 9,672.80 | | | | |
| Public works and improvements..... | 21,571.68 | | | | |
| Equipment..... | 5,773.19 | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 15,766.51 | | | | |
| Other officers..... | 827.20 | | | | |
| | 16,593.71 | | | | |
| Accounts payable (deduct)..... | 58.61 | | | | |
| Appropriations: | | | | | |
| Appropriation, Act 1909..... | 190,010.00 | | | | |
| Reversions (deduct)..... | 15,629.35 | | | | |
| Transfers: | | | | | |
| From the Philippine Medical School..... | | 20,856.00 | | | |

University of the Philippines—Continued.

Operation—Income and Expenses:

| EXPENSES— | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---|------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| Maintenance of— | | | | | |
| Buildings and structures | 66.10 | | | 980.00 | — 913.90 |
| Schoolhouses | 285.02 | | | | + 285.02 |
| Portable machinery, tools, etc. | 1.70 | | | 17.97 | — 16.27 |
| Furniture and fixtures | 3.50 | | | 57.89 | — 53.89 |
| Total maintenance | 356.32 | | | 1,055.86 | — 699.04 |
| Administration— | | | | | |
| Salaries and wages | 105,661.58 | | | 35,679.69 | + 69,981.89 |
| Expenses of personnel | 2,445.00 | | | 1,210.66 | + 1,234.34 |
| Transportation | 320.79 | | | 370.85 | — 50.06 |
| Office expenses | 6,088.05 | | | 1,878.99 | + 4,209.06 |
| Rentals | 5,865.00 | | | 2,319.71 | + 3,545.29 |
| Incidental expenses | 7,409.00 | | | 2,178.55 | + 5,230.45 |
| Total administration | 127,789.42 | | | 43,688.45 | + 84,150.97 |
| Operation— | | | | | |
| Labor | 96.00 | | | | + 96.00 |
| Total expenses of operation | 128,241.74 | | | 44,693.81 | + 83,547.93 |
| INCOME— | | | | | |
| Receipts from operation | 4,893.66 | | | 322.53 | + 4,576.13 |
| Net cost of operation | 123,348.08 | 123,343.08 | | 44,371.28 | + 78,971.80 |
| Outlays (Capital Expenditures): | | | | | |
| Real estate | 5.00 | | | 9,672.80 | — 9,667.80 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures | 330.47 | | | 50.60 | + 279.87 |
| Schoolhouses | 2,201.76 | | | 21,621.08 | — 19,819.32 |
| Total public works and improvements | 2,532.23 | | | 21,571.68 | — 19,039.45 |
| EQUIPMENT— | | | | | |
| Land transportation equipment | 421.85 | | | 559.20 | — 137.35 |
| Stationary machinery | 403.58 | | | | + 403.58 |
| Portable machinery | 888.29 | | | 768.36 | + 119.93 |
| Furniture and fixtures | 18,406.65 | | | 2,868.46 | + 15,537.19 |
| Miscellaneous equipment | 9,968.85 | | | 1,394.57 | + 8,564.28 |
| Total equipment | 30,078.22 | | | 5,500.59 | + 24,487.63 |
| Total outlays | 32,615.45 | | | 36,835.07 | — 4,219.62 |
| Net expenditures | 155,963.53 | | | 81,206.35 | + 74,752.18 |
| Assets Brought into Account and Transferred from the Philippine Medical School: | | | | | |
| Public works and improvements | 7,456.40 | | | | |
| Equipment | 87,283.55 | | | | |
| Balances June 30, 1911: | | | 94,739.95 | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate | 9,677.80 | | | | |
| Public works and improvements | 31,560.31 | | | | |
| Equipment | 123,134.96 | | | | |
| APPROPRIATED SURPLUS— | | | 164,373.07 | | |
| Cash— | | | | | |
| Treasury | 52,745.70 | | | | |
| Other officers | 3,067.52 | | | | |
| | | 55,813.22 | | | |
| | | 343,529.37 | 343,529.37 | | |

THE PHILIPPINE LIBRARY.*

Appropriations:

| | | | |
|---|------------|-----------|--|
| Appropriation, Act 1989 | 57,500.00 | | |
| Appropriation, Act 2043 | 20,000.00 | | |
| Transfers Act 1902 | 35,000.00 | | |
| | 112,500.00 | | |
| Reversions (deduct) | 26,770.31 | | |
| | | 85,729.69 | |
| Transfers: | | | |
| From Purchase of Rizal Library, Act 2021 | 32,000.00 | | |
| From Philippine Public Library, Act 1849 | 822.70 | | |
| From American Circulating Library, Act 96 | 2,590.82 | | |
| | | 35,413.52 | |

* The fiscal year 1911 is the first year during which various libraries of the Government were operated under the administrative control of the Philippine Library.

REPORT OF THE AUDITOR

*The Philippine Library—Continued.***Operation—Income and Expenses:**

| EXPENSES— | | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---|-----------|------------|-------------------|------------|-------------------|--|
| | | | Debit. | Credit. | | |
| Maintenance of— | | | | | | |
| Furniture and fixtures | | 1,958.40 | | | | |
| Administration— | | | | | | |
| Salaries and wages | 25,380.77 | | | | | |
| Expenses of personnel | 982.02 | | | | | |
| Transportation | 25.30 | | | | | |
| Office expenses | 6,628.83 | | | | | |
| Rentals | 1,768.73 | | | | | |
| Incidental expenses | 357.04 | | | | | |
| <i>Total administration</i> | | 35,142.69 | | | | |
| <i>Total expenses of operation</i> | | 37,101.09 | | | | |
| INCOME— | | | | | | |
| Receipts from operation | | 2,626.31 | | | | |
| <i>Net cost of operation</i> | | 34,474.78 | 34,474.78 | | | |
| Outlays (Capital Expenditures): | | | | | | |
| EQUIPMENT— | | | | | | |
| Furniture and fixtures, books, pamphlets, etc | 85,188.30 | | | | | |
| Supplies | (649.87) | | | | | |
| <i>Total outlays</i> | | 84,538.43 | | | | |
| <i>Net expenditures</i> | | 119,013.21 | | | | |
| Assets Brought into Account: | | | | | | |
| Equipment | | 13,733.32 | | | | |
| Supplies | | 649.87 | | | | |
| | | | | 14,383.19 | | |
| <i>Balances June 30, 1911:</i> | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | |
| Equipment | | | 98,921.62 | | | |
| APPROPRIATED SURPLUS— | | | | | | |
| Cash— | | | | | | |
| Treasury | 2,710.40 | | | | | |
| Other officers | 20.15 | | | | | |
| | | 2,730.55 | | | | |
| Accounts payable (deduct) | | 600.55 | | | | |
| | | | 2,130.00 | | | |
| | | | 135,526.40 | 135,526.40 | | |

THE JUDICIARY.

| | | | | | | | | | |
|------------------------------------|------------|------------|--|------------|------------|------------|------------|-----------|-----------|
| Balances June 30, 1910: | | | | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | | | | |
| Equipment..... | | | | | 99,912.35 | | | | |
| APPROPRIATED SURPLUS— | | | | | | | | | |
| Accounts receivable..... | | 206.61 | | | | | | | |
| Cash— | | | | | | | | | |
| Treasury..... | (3,645.81) | | | | | | | | |
| Other officers..... | 6,510.39 | | | | | | | | |
| | | 2,864.58 | | | | | | | |
| | | | | 3,071.19 | | | | | |
| Accounts payable (deduct)..... | | | | 3,069.00 | | | | | |
| | | | | | | 2.19 | | | |
| Appropriations: | | | | | | | | | |
| Appropriation, Act 1909..... | | | | 896,000.00 | | | | | |
| Reversions (deduct)..... | | | | 128,420.27 | | | | | |
| | | | | | | 767,579.73 | | | |
| Operation—Income and Expenses: | | | | | | | | | |
| EXPENSES— | | | | | | | | | |
| Maintenance of— | | | | | | | | | |
| Buildings and structures..... | | 326.06 | | | 228.48 | | + | 97.58 | |
| Land transportation equipment..... | | 25.20 | | | | | + | 25.20 | |
| Furniture and fixtures..... | | 1,086.28 | | | 590.89 | | + | 495.39 | |
| Miscellaneous equipment..... | | 341.40 | | | | | + | 341.40 | |
| Total maintenance..... | | | | 1,778.94 | | | 819.37 | + | 959.57 |
| Administration— | | | | | | | | | |
| Salaries and wages..... | | 778,995.63 | | | 741,285.85 | | + | 37,709.78 | |
| Expenses of personnel..... | | 51,759.71 | | | 46,043.06 | | + | 5,716.65 | |
| Transportation..... | | 1,764.14 | | | 842.22 | | + | 921.92 | |
| Office expenses..... | | 69,804.26 | | | 38,521.01 | | + | 31,283.25 | |
| Rentals..... | | 3,008.00 | | | | | + | 3,008.00 | |
| Incidental expenses..... | | 6,040.92 | | | 3,323.64 | | + | 2,717.28 | |
| Total administration..... | | | | 911,367.66 | | | 830,015.78 | + | 81,351.88 |
| Total expenses of operation..... | | | | 918,146.60 | | | 830,835.15 | + | 82,311.45 |
| INCOME— | | | | | | | | | |
| Receipts from operation..... | | | | 195,617.12 | | | 164,870.86 | + | 30,746.26 |
| Net cost of operation..... | | | | 717,529.48 | 717,529.48 | | 665,964.29 | + | 51,565.19 |

The Judiciary--Continued.

| Outlays (Capital Expenditures): | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| EQUIPMENT— | | | | |
| Land transportation equipment | 130.79 | | | + 130.79 |
| Portable machinery, tools, etc | | 2.40 | | -- 2.40 |
| Furniture and fixtures | 21,312.52 | | 32,537.96 | -- 11,225.44 |
| Miscellaneous equipment | (733.30) | | 714.69 | -- 1,447.99 |
| <i>Total equipment</i> | 20,710.01 | | 33,255.05 | -- 12,545.04 |
| Supplies | 11,007.10 | | | + 11,007.10 |
| <i>Total outlays</i> | | 31,717.11 | 33,255.05 | -- 1,537.94 |
| <i>Net expenditures</i> | | <u>749,246.59</u> | <u>699,219.34</u> | + 50,027.25 |
| Assets Brought into Account: | | | | |
| Equipment | 8,451.10 | | | |
| Supplies | 27,536.80 | | | |
| | | 35,987.90 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment | | 129,073.46 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies | 38,543.90 | | | |
| Accounts receivable | 221.30 | | | |
| Cash— | | | | |
| Treasury | 21,713.71 | | | |
| Other officers | 7,369.20 | | | |
| | 29,082.91 | | | |
| | | 67,848.11 | | |
| Accounts payable (deduct) | | 10,968.88 | | |
| | | 56,879.23 | | |
| | | <u>903,482.17</u> | <u>903,482.17</u> | |

THE INSULAR GOVERNMENT

OPERATION STATEMENTS OF SELF-SUSTAINING BUREAUS
AND FUNDS

OPERATION STATEMENTS OF SELF-SUSTAINING BUREAUS AND FUNDS.

FRIAR LANDS LOAN FUND, ACT 1736—BUREAU OF LANDS.

| Balances June 30, 1910: | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments— | | | | |
| Mortgage loans | 33,650.00 | | | |
| Cash—Treasury | 69,914.99 | | | |
| | | 103,564.99 | | |
| OPERATION— | | | | |
| Income— | | | | |
| Interest on loans | | 4,209.22 | 3,542.86 | + 666.36 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments— | | | | |
| Mortgage loans | 53,400.00 | | | |
| Cash—Treasury | 54,374.21 | | | |
| | | 107,774.21 | | |
| | 107,774.21 | 107,774.21 | | |

LIBRARY FUND, ACT 1416.*

BUREAU OF SCIENCE.

| | | | | |
|---------------------------------|----------|----------|--|--|
| Balances June 30, 1910: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury | | 2,909.00 | | |
| Operation—Income and Expenses: | | | | |
| Income— | | | | |
| Receipts from operation | 309.75 | | | |
| EXPENSES— | | | | |
| Administration— | | | | |
| Incidental expenses | 32.92 | | | |
| Net income from operation | 276.83 | 276.83 | | |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Books, pamphlets, etc | 3,056.97 | | | |
| Net expenditures | 2,780.14 | | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment | 3,056.97 | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury | 128.86 | | | |
| | 3,185.83 | 3,185.83 | | |

COMMISSARY STORES, ACT 242—BUREAU OF CONSTABULARY.

| | | | | |
|----------------------------------|------------|-----------|-------------|-------------|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Supplies | | 12,074.62 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury | 6,741.18 | | | |
| Other officers | 4,611.04 | | | |
| | | 11,352.17 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Operation— | | | | |
| Miscellaneous expenses | 13,438.11 | | | |
| Deterioration and loss of stores | 591.31 | | | |
| Bad debts, section 5, Act 1792 | 1.25 | | | |
| Total operation | 14,030.67 | | 11,601.46 | + 2,429.21 |
| INCOME— | | | | |
| Receipts from operation | 4,787.12 | | 2,669.11 | + 2,068.01 |
| Net cost of operation | 9,293.55 | 9,293.55 | 8,932.35 | + 361.20 |
| Outlays (Capital Expenditures): | | | | |
| Supplies | 4,401.03 | | (15,689.78) | + 20,090.81 |
| Net expenditures | 13,694.58 | | (6,757.43) | + 20,452.01 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies | 16,475.65 | | | |
| Cash— | | | | |
| Treasury | (8,329.05) | | | |
| Other officers | 6,044.15 | | | |
| | (2,284.90) | | | |
| Accounts payable (deduct) | 14,190.75 | | | |
| | 57.51 | | | |
| | 14,133.24 | | | |
| | 23,426.79 | 23,426.79 | | |

* No transactions during the fiscal year 1910.

REPORT OF THE AUDITOR
CONSTABULARY SUPPLY FUND, ACT 1873.
BUREAU OF CONSTABULARY.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Supplies..... | | 425,628.35 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | | 24,371.65 | | |
| Appropriations: | | | | |
| Appropriation, Act 1873..... | | 55,000.00 | | |
| Outlays (Capital Expenditures): | | | | |
| Supplies..... | 24,625.58 | | 200,628.35 | —176,002.77 |
| Assets transferred to Bureau of Constabulary: | | | | |
| Supplies..... | | 225,000.00 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Supplies..... | 225,253.93 | | | |
| Cash—Treasury..... | 57,082.58 | | | |
| | 282,336.51 | | | |
| Accounts payable (deduct)..... | 2,336.51 | | | |
| | | 280,000.00 | | |
| | | 505,000.00 | 505,000.00 | |

ARTESIAN WELLS,^a ACTS 1662, 1688, AND 1837—BUREAU OF PUBLIC WORKS.

| | | | | |
|---|-----------|-----------|-----------|--|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 7,645.54 | | | |
| Equipment..... | 10,945.25 | | 18,590.79 | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | | | 3,657.99 | |
| Transfers: | | | | |
| To artesian wells, Acts 1662, 1688, 1837, 1954, and 1988..... | | 3,657.99 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 7,645.54 | | | |
| Equipment..... | 10,945.25 | | | |
| | | 18,590.79 | | |
| | | 22,248.78 | 22,248.78 | |

AUTOMOBILE SERVICE, MOUNTAIN PROVINCE,^b ACT 1994—BUREAU OF PUBLIC WORKS.

| | | | | |
|--|-----------|------------|------------|--|
| Appropriations: | | | | |
| Appropriation, Act 1994..... | | 100,000.00 | | |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 19,965.16 | | | |
| EQUIPMENT— | | | | |
| Land transportation equipment (automobiles)..... | 79,391.91 | | | |
| Total outlays..... | | 99,357.07 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 19,965.16 | | | |
| Equipment..... | 79,391.91 | | | |
| | | 99,357.07 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | | 642.93 | | |
| | | 100,000.00 | 100,000.00 | |

MARINE RAILWAY AND REPAIR SHOP—BUREAU OF NAVIGATION.

| | | | | |
|------------------------------------|-----------|------------|-----------|--|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 50,105.65 | | | |
| Equipment..... | 10,664.66 | | 60,770.31 | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 7,480.28 | | | |
| Cash— | | | | |
| Treasury..... | 94,305.32 | | | |
| Other officers..... | 67.58 | | | |
| | 94,372.90 | | | |
| | | 101,803.18 | | |

^a No Operation Transactions during the fiscal year 1911.

^b New account, fiscal year 1911.

Marine Railway and Repair Shop—Bureau of Navigation—Continued.

| Operation—Income and Expenses: | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| INCOME— | | | | |
| Receipts from operation | 856,117.23 | | 529,161.18 | + 326,956.05 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures | 16,504.49 | | | + 16,504.49 |
| Docks, wharves, and harbor improvements | 4,469.94 | | | + 4,469.94 |
| Stationary machinery | 20,858.78 | | | + 20,858.78 |
| Portable machinery, tools, etc. | 6,645.18 | 180.00 | | + 6,465.18 |
| Furniture and fixtures | 5,175.73 | | | + 5,175.73 |
| Total maintenance | 53,654.12 | | 180.00 | + 53,474.12 |
| Operation— | | | | |
| Superintendence | 43,702.32 | 29,600.86 | | + 14,101.46 |
| Labor | 301,948.82 | 254,831.34 | | + 47,117.48 |
| Material | 338,920.99 | 235,080.42 | | + 103,840.57 |
| Miscellaneous expenses | 54,692.53 | 3,821.00 | | + 50,871.53 |
| Total operation | 739,264.66 | | 523,333.62 | + 215,931.04 |
| Total expenses of operation | 792,918.78 | | 523,518.62 | + 269,405.16 |
| Net income from operation | 63,198.45 | 63,198.45 | 5,647.56 | + 57,550.89 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures | 61,699.93 | | 10,312.27 | + 51,387.66 |
| Docks, wharves, and harbor improvements | 314.75 | | | + 314.75 |
| Telegraph and telephone lines | 2,284.51 | | | + 2,284.51 |
| Total public works and improvements | 64,299.19 | | 10,312.27 | + 53,986.92 |
| EQUIPMENT— | | | | |
| Stationary machinery | 42,160.15 | 44,192.86 | | — 2,032.71 |
| Portable machinery, tools, etc. | 4,606.63 | 4,068.86 | | + 537.77 |
| Furniture and fixtures | 245.78 | 305.34 | | — 59.56 |
| Miscellaneous equipment | 238.51 | 4.62 | | + 233.89 |
| Total equipment | 47,251.07 | | 48,571.68 | — 1,320.61 |
| Total outlays | 111,550.26 | | 58,883.95 | + 52,666.31 |
| Net expenditures | 48,351.81 | | 53,236.39 | — 4,884.58 |
| Assets Brought into Account: | | | | |
| Equipment | | 388,918.76 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | 74,968.85 | | | |
| Equipment | 486,275.48 | 561,239.33 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable | 91,969.79 | | | |
| Cash— | | | | |
| Treasury | (43,213.46) | | | |
| Other officers | 4,695.04 | | | |
| | (38,518.42) | 53,451.37 | | |
| | | 614,690.70 | 614,690.70 | |

MANILA ARRASTRE PLANT—BUREAU OF CUSTOMS.

| | | | | |
|---------------------------------------|------------|------------|------------|-------------|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | 7,498.44 | | | |
| Equipment | 32,576.21 | 40,069.65 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury | 120,768.08 | | | |
| Other officers | 49.75 | | | |
| | | 120,817.83 | | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation | 159,669.59 | | 135,690.63 | + 23,978.96 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures | 78.16 | 8.96 | | + 69.20 |
| Land transportation equipment | 1,195.17 | 16.56 | | + 1,178.61 |
| Stationary machinery | 2,645.12 | 581.51 | | + 2,063.61 |
| Portable machinery, tools, etc. | 1,377.01 | 308.01 | | + 1,069.00 |
| Furniture and fixtures | 732.47 | 37.68 | | + 694.79 |
| Miscellaneous equipment | | 7.57 | | — 7.57 |
| Total maintenance | 6,027.93 | | 960.29 | + 5,067.64 |

REPORT OF THE AUDITOR

Manila Arrastre Plant—Bureau of Customs—Continued.

Operation—Income and Expenses—Ctd.

| EXPENSES—Continued. | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|----------------------------------|------------|-------------------|----------|-------------------|--|
| | | Debit. | Credit. | | |
| Operation— | | | | | |
| Superintendence..... | 84,294.63 | | | 69,410.49 | + 14,884.14 |
| Labor..... | 56,562.09 | | | 28,337.13 | + 28,224.96 |
| Material..... | 45.28 | | | | + 45.28 |
| Miscellaneous expenses..... | 8,885.33 | | | 12,026.31 | — 3,140.98 |
| Total operation..... | 149,787.33 | | | 109,773.93 | + 40,013.40 |
| Total expenses of operation..... | 155,815.26 | | | 110,734.22 | + 45,081.04 |
| Net income from operation..... | 3,854.33 | | 3,854.33 | 24,956.41 | — 21,102.08 |

Outlays (Capital Expenditures):

| | | | | | |
|-------------------------------------|----------|--|--|-----------|-------------|
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures..... | 274.01 | | | 94.19 | + 179.82 |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 124.31 | | | 2,750.00 | — 2,625.69 |
| Ordnance..... | | | | (22.42) | + 22.42 |
| Stationary machinery..... | 1,497.70 | | | | + 1,497.70 |
| Portable machinery, tools, etc..... | (491.72) | | | 1,843.79 | — 2,335.51 |
| Furniture and fixtures..... | 193.70 | | | 1,081.36 | — 887.66 |
| Miscellaneous equipment..... | 11.35 | | | 10.00 | + 1.35 |
| Total equipment..... | 1,835.34 | | | 5,662.73 | — 4,327.39 |
| Total outlays..... | 1,609.35 | | | 5,756.92 | — 4,147.57 |
| Net receipts..... | 2,244.98 | | | 19,199.49 | — 16,954.51 |

Assets Dropped from Account:

| | | | | | |
|------------------------------------|------------|------------|--|------------|--|
| Equipment..... | | 667.00 | | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 7,767.46 | | | | |
| Equipment..... | 33,244.55 | | | | |
| | | 41,012.00 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | 4.60 | | | | |
| Cash— | | | | | |
| Treasury..... | 122,956.98 | | | | |
| Other officers..... | 101.23 | | | | |
| | 123,058.21 | | | | |
| | | 123,062.81 | | | |
| | | 164,741.81 | | 164,741.81 | |

MANILA PIER FUND—BUREAU OF CUSTOMS.

Balances June 30, 1910:

| | | | | | |
|------------------------------------|----------|----------|--|--|--|
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 57.08 | | | | |
| Equipment..... | 1,061.53 | | | | |
| | | 1,118.61 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 3,474.27 | | | | |
| Other officers..... | .01 | | | | |
| | | 3,474.28 | | | |

Operation—Income and Expenses:

| | | | | | |
|--|-----------|--|-----------|-----------|-------------|
| INCOME— | | | | | |
| Receipts from operation..... | 37,089.52 | | | 10,666.64 | + 26,422.88 |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | .90 | | | | + .90 |
| Docks, wharves, and harbor improvements..... | 15.00 | | | | + 15.00 |
| Water and irrigation works and sewers..... | 34.80 | | | | + 34.80 |
| Vessels and launches..... | | | | 32.50 | — 32.50 |
| Portable machinery, tools, etc..... | 171.61 | | | 1.38 | + 170.23 |
| Furniture and fixtures..... | 1,194.00 | | | 1.13 | + 1,192.87 |
| Miscellaneous equipment..... | 30.60 | | | | + 30.60 |
| Total maintenance..... | 1,446.91 | | | 35.01 | + 1,411.90 |
| Operation— | | | | | |
| Superintendence..... | 12,041.37 | | | 3,467.41 | + 8,573.96 |
| Labor..... | 2,384.44 | | | 685.83 | + 1,698.61 |
| Miscellaneous expenses..... | 9,263.28 | | | 1,885.50 | + 7,377.78 |
| Total operation..... | 23,689.09 | | | 6,038.74 | + 17,650.35 |
| Total expenses of operation..... | 25,136.00 | | | 6,073.75 | + 19,062.25 |
| Net income from operation..... | 11,953.52 | | 11,953.52 | 4,592.89 | + 7,360.63 |

Manila Pier Fund—Bureau of Customs—Continued.

| Outlays (Capital Expenditures): | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|-----------|-------------------|--|
| | Debit. | Credit. | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 37.38 | | 36.18 | + 1.20 |
| Docks, wharves, and harbor improvements..... | 268.04 | | 20.90 | + 247.14 |
| Total public works and improvements..... | | 306.42 | | 57.08 + 248.34 |
| EQUIPMENT— | | | | |
| Vessels and launches..... | 80.00 | | | + 80.00 |
| Stationary machinery..... | (81.08) | | 81.08 | — 162.16 |
| Portable machinery, tools, etc..... | 2,104.23 | | 583.18 | + 1,521.05 |
| Furniture and fixtures..... | 1,169.89 | | 289.85 | + 880.04 |
| Miscellaneous equipment..... | 785.82 | | 107.42 | + 678.40 |
| Total equipment..... | | 4,058.86 | | 1,061.53 + 2,997.33 |
| Total outlays..... | | 4,364.28 | | 1,118.61 + 3,245.67 |
| Net receipts..... | | 7,589.24 | | 2,474.28 + 4,114.96 |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | | 362.50 | | |
| Equipment..... | | 5,120.39 | | |
| | | 5,482.89 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | | 11,052.81 | | |
| Other officers..... | | 10.71 | | |
| | | 11,063.52 | | |
| | | 16,546.41 | 16,546.41 | |

COAL SUPPLY FUND—BUREAU OF CUSTOMS.

| | | | | |
|--|-------------|-------------|------------|-----------------------|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 471.27 | | | |
| Equipment..... | 4,229.56 | | | |
| Supplies..... | 70,020.46 | | | |
| | | 74,721.29 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 10,778.77 | | | |
| Cash—Treasury..... | 17,914.40 | | | |
| | | 28,693.17 | | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation..... | 27,274.04 | | 22,550.20 | + 4,723.84 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 141.95 | | | + 141.95 |
| Vessels and launches..... | 2,238.64 | | 1,449.78 | + 788.86 |
| Portable machinery, tools, etc..... | 70.00 | | 18.66 | + 56.34 |
| Total maintenance..... | 2,450.59 | | 1,468.44 | + 982.15 |
| Operation— | | | | |
| Superintendence..... | 1,942.66 | | 1,897.83 | + 45.33 |
| Labor..... | 12,357.92 | | 12,853.39 | — 495.47 |
| Miscellaneous expenses..... | 468.70 | | 1,185.06 | — 716.36 |
| Total operation..... | 14,769.28 | | 15,935.78 | — 1,166.50 |
| Total expenses..... | | 17,219.87 | | 17,399.22 — 179.35 |
| Net income from operation..... | | 10,054.17 | 10,054.17 | 5,150.98 + 4,903.19 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Vessels and launches..... | (1,200.00) | | 3,600.00 | — 4,800.00 |
| Portable machinery, tools, etc..... | (11.45) | | 56.97 | — 68.42 |
| Total equipment..... | (1,211.45) | | 3,656.97 | — 4,868.42 |
| Supplies..... | (38,930.14) | | 8,033.34 | — 46,963.48 |
| Total outlay..... | | (40,141.59) | | 11,690.31 — 51,831.90 |
| Net receipts (fiscal year 1910, net expenditures)..... | | 50,195.76 | | 6,589.38 + 56,785.09 |
| Assets Brought into Account: | | | 4,629.03 | |
| Supplies..... | | | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 471.27 | | | |
| Equipment..... | 3,018.11 | | | |
| | | 3,489.38 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies..... | 35,719.35 | | | |
| Accounts receivable..... | 15,017.10 | | | |
| Cash— | | | | |
| Treasury..... | 63,356.83 | | | |
| Other officers..... | 530.00 | | | |
| | 63,886.83 | | | |
| Accounts payable (deduct)..... | 15.00 | | | |
| | 63,871.83 | | | |
| | | 114,608.28 | | |
| | | 118,097.66 | 118,097.66 | |

CEBU PUMPING STATION^a—BUREAU OF CUSTOMS.

Operation—Income and Expenses:

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---------------------------------------|----------|-------------------|----------|-------------------|-------------------------------|
| | | Debit. | Credit. | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Water and irrigation works and sewers | 331.26 | | | | |
| Administration— | | | | | |
| Incidental expenses | 535.79 | | | | |
| Operation— | | | | | |
| Miscellaneous expenses | 303.60 | | | | |
| Total expense of operation | 1,170.65 | | | | |
| INCOME— | | | | | |
| Receipts from operation | 9,116.75 | | | | |
| Net income from operation | 7,946.10 | | 7,946.10 | | |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Waterworks | 907.04 | | | | |
| Net income | 7,039.06 | | | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | | 907.04 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable | 410.50 | | | | |
| Cash—Treasury | 6,628.56 | | | | |
| | | 7,039.06 | | | |
| | | 7,946.10 | 7,946.10 | | |

CEBU ARRASTRE PLANT^a—BUREAU OF CUSTOMS.

Operation—Income and Expenses:

| | | | | | |
|---------------------------------|----------|--------|--------|--|--|
| INCOME— | | | | | |
| Receipts from operation | 574.91 | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Stationary machinery | 29.70 | | | | |
| Portable machinery, tools, etc | 3.00 | | | | |
| Total maintenance | 32.70 | | | | |
| Operation— | | | | | |
| Superintendence | 104.41 | | | | |
| Labor | 70.35 | | | | |
| Miscellaneous expenses | 123.70 | | | | |
| Total operation | 298.46 | | | | |
| Total expense of operation | 331.16 | | | | |
| Net income from operation | 243.75 | | 243.75 | | |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Portable machinery | 14.55 | | | | |
| Net receipts | 229.20 | | | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment | | 14.55 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury | (270.80) | | | | |
| Other officers | 500.00 | | | | |
| | | 229.20 | | | |
| | | 243.75 | 243.75 | | |

OPIUM FUND, ACTS 1761 AND 1910—BUREAU OF INTERNAL REVENUE.

Balances June 30, 1910:

| | | | | | |
|--|------------|------------|------------|--------------|--|
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury | 136,175.20 | | | | |
| Other officers | 1,573.20 | | | | |
| | | 137,748.40 | | | |
| Transfers: | | | | | |
| To Government pupils, Acts 1938 and 1983 | | 28,482.66 | | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Rewards to informers | 25,927.43 | | 50,690.33 | — 24,762.90 | |
| Aid to Government pupils | | | 26,350.24 | — 26,350.24 | |
| Miscellaneous expenses | 67,742.47 | | 43,191.79 | + 24,550.68 | |
| Salaries, Filipino teachers | | | 150,000.00 | — 150,000.00 | |
| Transportation | 7.80 | | | + 7.80 | |
| Total expenses | 93,677.70 | | 270,232.36 | — 176,554.66 | |
| INCOME— | | | | | |
| Receipts from operation | 75,552.63 | | 116,611.85 | — 40,959.22 | |
| Net cost of operation | 18,125.07 | 18,125.07 | 158,720.51 | — 135,595.44 | |

^a New account, fiscal year 1911.

Opium Fund, Acts 1761 and 1910—Bureau of Internal Revenue—Continued.

| Outlays (Capital Expenditures): | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---------------------------------|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| EQUIPMENT-- | | | | |
| Land transportation equipment | | 597.22 | | + 597.22 |
| Portable machinery, tools, etc | | 3.00 | | + 3.00 |
| Total equipment | | 600.22 | | + 600.22 |
| Net expenditures | | <u>18,725.29</u> | <u>153,720.51</u> | |
| Assets Dropped from Account: | | | | |
| Equipment | | 600.22 | | |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS-- | | | | |
| Cash-- | | | | |
| Treasury | | 85,162.95 | | |
| Other officers | | 5,377.50 | | |
| | | 90,540.45 | | |
| | | <u>137,748.40</u> | <u>137,748.40</u> | |

FIDELITY BOND PREMIUM FUND, ACT 1739—BUREAU OF THE TREASURY.

| | | | | | |
|--|-------------------|-------------------|-------------------|------------------|-------------|
| Balances June 30, 1910: | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Investments— | | | | | |
| Manila Railway bonds | 41,522.50 | | | | |
| Manila sewer and waterworks bonds | 198,000.00 | | | | |
| | | 239,522.50 | | | |
| Cash— | | | | | |
| Treasury | 75,699.82 | | | | |
| Other officers | 1,980.00 | | | | |
| | | 77,679.82 | | | |
| | | | 317,202.32 | | |
| Operation—Income and Expenses: | | | | | |
| INCOME— | | | | | |
| Premiums on fidelity bonds | 82,617.16 | | 80,423.77 | | + 2,193.39 |
| Interest on bank deposits | 2,625.00 | | 6,998.53 | | — 4,373.53 |
| Interest on investments— | | | | | |
| Sewer and waterworks bonds | 6,128.90 | | 3,552.46 | | + 2,576.44 |
| Manila railroad bonds | 1,960.19 | | 1,829.82 | | + 130.37 |
| Bank stock—Excess of assessment over dividends | (1,221.00) | | | | — 1,221.00 |
| <i>Total income</i> | <i>92,110.25</i> | | <i>92,804.58</i> | | — 694.33 |
| EXPENSES— | | | | | |
| Shortages and losses paid | 5,149.31 | | 20,184.83 | | — 15,035.52 |
| <i>Net earnings from operation</i> | <i>86,960.94</i> | | <i>86,960.94</i> | <i>72,619.75</i> | + 14,341.19 |
| Balances June 30, 1911: | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Investments— | | | | | |
| Manila Railway bonds | 41,522.50 | | | | |
| Manila sewer and waterworks bonds | 248,000.00 | | | | |
| Bank stock | 7,400.00 | | | | |
| | | 296,922.50 | | | |
| Accounts receivable— | | | | | |
| Uncollected premiums | 168.40 | | | | |
| Cash—Treasury | 107,072.86 | | | | |
| | | 404,163.26 | | | |
| | | <i>404,163.26</i> | <i>404,163.26</i> | | |

THE INSURANCE FUND, ACT 1728—BUREAU OF THE TREASURY.

| | | | | | |
|---------------------------------------|------------------|------------|------------------|--|-------------|
| Balances June 30, 1910: | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Investments— | | | | | |
| Provincial and municipal loans | 222,010.06 | | | | |
| Cash— | | | | | |
| Treasury | 138,579.28 | | | | |
| Other officers | 1,414.50 | | | | |
| | | 139,993.78 | | | |
| | | | 362,003.84 | | |
| Appropriations: | | | | | |
| Appropriation, Act 1728 | | | 50,000.00 | | |
| Operation—Income and Expenses: | | | | | |
| INCOME— | | | | | |
| Insurance premiums | 1,505.00 | | 10,650.00 | | — 9,145.00 |
| Interest on loans | 9,845.90 | | 13,247.25 | | — 3,401.35 |
| Interest on bank deposits | | | 875.00 | | — 875.00 |
| <i>Total income</i> | <i>11,350.90</i> | | <i>24,772.25</i> | | — 13,421.35 |

The Insurance Fund, Act 1728—Bureau of the Treasury—Continued.

| Operation—Income and Expenses—Ctd. | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|-------------------------------------|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| EXPENSES— | | | | |
| Operating expenses..... | | | 182.86 | — 182.86 |
| Losses paid..... | | | 18,410.77 | — 18,410.77 |
| Total expenses..... | | | 18,593.63 | — 18,593.63 |
| Net earnings..... | 11,350.90 | 11,350.90 | 6,178.62 | + 5,172.28 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments— | | | | |
| Provincial and municipal loans..... | 271,605.03 | | | |
| Cash—Treasury..... | 151,749.71 | | | |
| | | 423,354.74 | | |
| | | 423,354.74 | 423,354.74 | |

THE AGRICULTURAL BANK, ACT 1865—BUREAU OF THE TREASURY.

| | | | | |
|---------------------------------------|-------------------|---------------------|---------------------|--------------------|
| Balances June 30, 1910: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments..... | 277,250.00 | | | |
| Accounts receivable..... | 11,056.30 | | | |
| Cash— | | | | |
| Treasury..... | 439,501.46 | | | |
| Other officers..... | 339,212.47 | | | |
| | 778,713.33 | | | |
| Accounts payable (deduct)..... | | 1,067,020.23 | | |
| | | 50,364.85 | | |
| | | | 1,016,655.38 | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Interest on mortgage loans..... | 37,347.79 | | | |
| Interest on bank deposits..... | 9,469.44 | | | |
| Total income..... | 46,817.23 | | 19,499.05 | + 27,318.18 |
| EXPENSES— | | | | |
| Administration— | | | | |
| Office expenses..... | 272.53 | | 1,004.84 | — 732.31 |
| Directors' fees..... | 210.00 | | 200.00 | + 10.00 |
| Miscellaneous..... | 37.72 | | | + 37.72 |
| Total expenses..... | 520.25 | | 1,204.84 | — 684.59 |
| Net income from operation..... | 46,296.98 | 46,296.98 | 18,294.21 | + 28,002.77 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments..... | 470,519.00 | | | |
| Accounts receivable..... | 16,168.42 | | | |
| Cash— | | | | |
| Treasury..... | 338,999.13 | | | |
| Other officers..... | 283,513.51 | | | |
| | 622,512.64 | | | |
| Accounts payable (deduct)..... | | 1,109,200.06 | | |
| | | 46,247.70 | | |
| | | 1,062,952.36 | | |
| | | 1,062,952.36 | 1,062,952.36 | |

FORAGE SUPPLY FUND, ACT 1954—BUREAU OF AGRICULTURE.

| | | | | |
|--|------------------|-----------------|------------------|--------------------|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 1,682.92 | | | |
| Equipment..... | 5,475.52 | | | |
| | | | 7,158.44 | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | 3,181.49 | | | |
| Other officers..... | 1,149.08 | | | |
| | | | 9,330.57 | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation..... | 49,329.00 | | 15,136.95 | + 34,192.05 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 426.54 | | 574.02 | — 147.48 |
| Vessels and launches..... | 23.51 | | 87.36 | — 63.85 |
| Stationary machinery..... | 1,212.75 | | 3,317.06 | — 2,104.31 |
| Portable machinery, tools, etc..... | 23.18 | | 154.79 | — 131.61 |
| Total maintenance..... | 1,685.98 | | 4,133.23 | — 2,447.25 |
| Operation— | | | | |
| Superintendence..... | 3,225.65 | | 5,751.11 | — 2,525.46 |
| Labor..... | 3,049.28 | | 6,838.36 | — 3,789.08 |
| Material..... | 32,456.20 | | 24,891.65 | + 7,564.55 |
| Other expenses..... | 5,898.19 | | 7,033.59 | — 1,135.40 |
| Total operation..... | 44,629.32 | | 44,514.71 | + 114.61 |
| Total expenses..... | 46,315.30 | | 48,647.94 | — 2,332.64 |
| Net income from operation (fiscal year 1911, gain; fiscal year 1910, loss)..... | 3,013.70 | 3,013.70 | 33,510.99 | + 36,524.69 |

Forage Supply Fund, Act 1954—Bureau of Agriculture—Continued.

| Outlays (Capital Expenditures): | | Fiscal year 1911. | | Fiscal year 1910. | decrease (-), Increase (+) or |
|--|-----------|-------------------|-----------|-------------------|--|
| | | Debit. | Credit. | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | 1,682.92 | — 1,543.66 |
| Buildings and structures..... | 139.26 | | | | + 17.05 |
| Waterworks and sewers..... | 17.05 | | | | |
| Total public works and improvements..... | 156.31 | | | 1,682.92 | — 1,526.61 |
| EQUIPMENT— | | | | 784.54 | — 784.54 |
| Vessels and launches..... | | | | 42.93 | + 547.33 |
| Land transportation equipment..... | 590.26 | | | 4,207.97 | + 1,511.03 |
| Stationary machinery..... | 5,719.00 | | | 488.58 | + 488.95 |
| Portable machinery..... | 49.63 | | | 1.50 | + 14.07 |
| Furniture and fixtures..... | 14.07 | | | | — 1.50 |
| Miscellaneous equipment..... | | | | 5,475.52 | + 897.44 |
| Total equipment..... | 6,372.96 | | | | + 6,285.00 |
| Supplies..... | 6,285.00 | | | | |
| Total outlays..... | 12,814.27 | | | 7,158.44 | + 5,655.83 |
| Net expenditures..... | 9,800.57 | | | 40,669.43 | — 30,868.86 |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 1,839.23 | | | | |
| Equipment..... | 11,848.48 | | | | |
| | | 13,687.71 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies..... | 6,285.00 | | | | |
| Accounts receivable..... | 380.82 | | | | |
| Cash—Treasury..... | (329.60) | | | | |
| | 6,335.72 | | | | |
| Accounts payable (deduct)..... | 520.72 | | | | |
| | | 5,815.00 | | | |
| | | 19,502.71 | 19,502.71 | | |

CATTLE QUARANTINE STATION FUND, ACT 1954—BUREAU OF AGRICULTURE.

| | | | | | |
|--|-----------|-----------|-----------|-----------|------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 106.68 | | | | |
| Equipment..... | 27.72 | | | 134.40 | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 18,365.88 | | | | |
| Other officers..... | 730.50 | | | 19,096.38 | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 270.80 | | | | + 270.80 |
| Water and irrigation works and sewers..... | 23.02 | | | | + 23.02 |
| Land transportation equipment..... | .99 | | | | + .99 |
| Stationary machinery..... | | | 1.06 | | + 1.06 |
| Portable machinery, tools, etc..... | 2.32 | | | | + 2.32 |
| Total maintenance..... | 297.13 | | | 1.06 | + 296.07 |
| Administration— | | | | | |
| Transportation..... | .50 | | | | + .50 |
| Operation— | | | | | |
| Superintendence..... | 489.99 | | | | + 489.99 |
| Labor..... | 6,413.03 | | | 1,218.59 | + 5,194.44 |
| Miscellaneous expenses..... | 7,148.11 | | | 3,675.62 | + 3,472.49 |
| Total operation..... | 14,051.13 | | | 4,894.21 | + 9,156.92 |
| Total expenses of operation..... | 14,348.76 | | | 4,895.27 | + 9,453.49 |
| INCOME— | | | | | |
| Receipts from operation..... | 9,350.00 | | | 4,126.05 | + 5,223.95 |
| Net cost of operation..... | 4,998.76 | 4,998.76 | | 769.22 | + 4,229.54 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | 106.68 | — 106.68 |
| Buildings and structures..... | | | | | |
| EQUIPMENT— | | | | | |
| Land transportation equipment..... | 524.35 | | | | + 524.35 |
| Portable machinery, tools, etc..... | 83.13 | | | | + 83.13 |
| Furniture and fixtures..... | 61.96 | | | 4.16 | + 57.80 |
| Miscellaneous equipment..... | | | | 23.56 | — 23.56 |
| Total equipment..... | 669.44 | | | 27.72 | + 641.72 |
| Total outlays..... | 669.44 | | | 134.40 | + 535.04 |
| Net expenditures..... | 5,668.20 | | | 903.62 | + 4,764.58 |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements..... | 106.68 | | | | |
| Equipment..... | 697.16 | | | | |
| | | 803.84 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury..... | 12,984.91 | | | | |
| Other officers..... | 495.60 | | | | |
| | 13,480.51 | | | | |
| Accounts payable (deduct)..... | 2.33 | | | | |
| | | 13,428.18 | | | |
| | | 19,230.78 | 19,230.78 | | |

REPORT OF THE AUDITOR

PLOW FUND, ACT 1954—BUREAU OF AGRICULTURE.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|-----------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balance June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 143.00 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | 27,613.15 | | | |
| Other officers..... | (98.05) | | | |
| | | 27,515.10 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of-- | | | | |
| Stationary machinery..... | | | 1.03 | — 1.03 |
| Portable machinery..... | | | 271.17 | — 271.17 |
| Total maintenance..... | | | 272.20 | — 272.20 |
| Operation— | | | | |
| Salaries..... | | | 779.99 | — 779.99 |
| Labor..... | 208.25 | | 882.12 | — 673.87 |
| Miscellaneous expenses..... | 2.38 | | 407.59 | — 405.21 |
| Total operation..... | 210.63 | | 2,069.70 | — 1,859.07 |
| Total expenses of operation..... | 210.63 | | 2,341.90 | — 2,131.27 |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Portable machinery, tools, etc..... | | | 143.00 | — 143.00 |
| Total expenditures..... | 210.63 | | 2,484.90 | — 2,274.27 |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 143.00 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 27,304.47 | | | |
| | 27,658.10 | 27,658.10 | | |

IWAHIG GENERAL STORE, ACT 1679—BUREAU OF PRISONS.

| | | | | |
|---|------------|----------|----------|------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Supplies..... | | 3,686.02 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts payable..... | 2,157.95 | | | |
| Appropriations: | | | | |
| Reversions, Act 1679..... | 500.00 | | | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Sales of stores..... | | | 4,441.47 | — 4,441.47 |
| EXPENSES— | | | | |
| Transportation..... | 1,028.07 | | | + 1,028.07 |
| Cost of stores sold..... | | | 4,061.95 | — 4,061.95 |
| Net cost of operation..... | 1,028.07 | 1,028.07 | (379.52) | + 1,407.59 |
| Outlays (Capital Expenditures): | | | | |
| Supplies (excess sales over purchases)..... | (3,686.02) | | 3,259.53 | — 6,945.55 |
| Net expenditures..... | (2,657.95) | | 2,880.01 | — 5,537.96 |
| <i>Balances June 30, 1911:</i> | | | | |
| (None. Account closed.) | | | | |
| | 3,686.02 | 3,686.02 | | |

INDUSTRIAL DIVISION—BUREAU OF PRISONS.

| | | | | |
|-------------------------------------|------------|------------|--|--|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | 79,086.25 | | | |
| Supplies..... | 76,211.24 | | | |
| | | 155,297.49 | | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable..... | 21,059.28 | | | |
| Prepayments (deferred charges)..... | 8,559.74 | | | |
| Cash— | | | | |
| Treasury..... | 189,831.01 | | | |
| Other officers..... | 3,368.59 | | | |
| | 193,199.60 | | | |
| | | 222,818.62 | | |
| Accounts payable (deduct)..... | | 10.84 | | |
| | | 222,807.78 | | |

Industrial Division—Bureau of Prisons—Continued.

| Operation | | Income and Expenses: | | Fiscal year 1911. | | Fiscal year 1910. | | Increase (+) or decrease (—). | |
|---|--|----------------------|------------|-------------------|--|-------------------|--|-------------------------------|--|
| INCOME— | | | | Debit. | | Credit. | | | |
| Operation product— | | | | | | | | | |
| For Insular Government | | | 195,440.86 | | | 239,852.56 | | — 44,412.20 | |
| For provinces, public, etc | | | 46,684.70 | | | 34,535.06 | | + 12,149.64 | |
| Sales stock manufactured | | | 69,038.40 | | | 80,243.30 | | — 11,204.90 | |
| Total | | | 311,163.46 | | | 354,630.92 | | — 43,467.46 | |
| Less uncompleted work at beginning of year | | | 8,559.74 | | | 11,788.95 | | — 3,229.21 | |
| Product for year | | | 302,603.72 | | | 342,841.97 | | | |
| EXPENSES— | | | | | | | | | |
| Maintenance of— | | | | | | | | | |
| Stationary machinery | | 36.15 | | | | | | + 36.15 | |
| Portable machinery, tools, etc | | 1,715.55 | | | | 3,194.09 | | — 1,478.54 | |
| Furniture and fixtures | | 145.78 | | | | | | + 145.78 | |
| Total maintenance | | | 1,897.48 | | | 3,194.09 | | — 1,296.61 | |
| Operation— | | | | | | | | | |
| Salaries and wages | | 86,217.97 | | | | 83,993.94 | | + 2,224.03 | |
| Office expenses | | 1,753.89 | | | | 814.85 | | + 939.04 | |
| Miscellaneous expenses | | 24,854.56 | | | | 24,871.02 | | — 16.46 | |
| Supplies consumed | | 142,355.41 | | | | 170,056.07 | | — 27,700.66 | |
| Total operation | | | 255,181.83 | | | 279,735.88 | | — 24,554.05 | |
| Total expenses | | | 257,079.31 | | | 282,929.97 | | — 25,850.66 | |
| Net earnings from operation | | | 45,524.41 | | | 45,524.41 | | 59,912.00 — 14,387.59 | |
| Outlays (Capital Expenditures): | | | | | | | | | |
| EQUIPMENT— | | | | | | | | | |
| Vessels and launches | | 2,400.00 | | | | | | + 2,400.00 | |
| Land transportation equipment | | 8,176.05 | | | | | | + 8,176.05 | |
| Stationary machinery | | 8,484.18 | | | | 717.38 | | + 7,766.80 | |
| Portable machinery, tools, etc | | 3,741.34 | | | | (767.73) | | + 4,509.07 | |
| Furniture and fixtures | | 360.28 | | | | (38.48) | | + 398.76 | |
| Miscellaneous equipment | | (284.16) | | | | 19.12 | | — 303.28 | |
| Total equipment | | | 22,877.69 | | | (69.71) | | + 22,947.40 | |
| Supplies | | | 35,458.79 | | | 3,057.76 | | + 32,401.03 | |
| Total outlays | | | 58,336.48 | | | 2,988.05 | | + 55,348.43 | |
| Net expenditures (fiscal year 1910, net receipts) | | | 12,812.07 | | | 56,923.95 | | + 69,736.02 | |
| Assets Brought into Account: | | | | | | | | | |
| Equipment | | | (1,423.30) | | | | | | |
| Supplies | | | 8,161.41 | | | | | | |
| Balances June 30, 1911: | | | | | | 6,738.11 | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | | | | |
| Equipment | | | | 100,540.64 | | | | | |
| APPROPRIATED SURPLUS— | | | | | | | | | |
| Supplies | | | 119,831.44 | | | | | | |
| Accounts receivable | | | 8,710.64 | | | | | | |
| Prepayments | | | 4,237.82 | | | | | | |
| Cash— | | | | | | | | | |
| Treasury | | | 194,177.79 | | | | | | |
| Other officers | | | 3,040.15 | | | | | | |
| | | | 197,217.85 | | | | | | |
| | | | 329,997.15 | | | | | | |
| Accounts payable (deduct) | | | 170.00 | | | | | | |
| | | | 329,827.15 | | | | | | |
| | | | 430,367.79 | | | 430,367.79 | | | |

SUPPLY FUND, ACT 1873—BUREAU OF EDUCATION.

| | | | | | |
|--|---------------|-------------------|-------------------|------------|-------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| | Supplies | | 296,519.98 | | |
| APPROPRIATED SURPLUS— | | | | | |
| | Cash—Treasury | | 203,480.02 | | |
| Outlays (Capital Expenditures): | | | | | |
| | Supplies | (15,089.83) | | 296,519.98 | —311,609.81 |
| Balances June 30, 1911: | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| | Supplies | 281,430.15 | | | |
| | Cash—Treasury | 218,569.85 | | | |
| | | 500,000.00 | | | |
| | | 500,000.00 | 500,000.00 | | |

AMERICAN CIRCULATING LIBRARY,^a ACT 96—THE PHILIPPINE LIBRARY.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|------------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 8,695.47 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | 2,586.47 | | | |
| Other officers..... | 4.85 | | 2,590.82 | |
| Transfers: | | | | |
| To the Philippine Library, Act 1909..... | | 2,590.82 | | |
| Operation—Income and Expenses: | | | | |
| INCOME— | | | | |
| Receipts from operation..... | | | | |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Furniture and fixtures..... | | | | |
| <i>Net income</i> | | | | |
| Assets Transferred to the Philippine Li- | | | | |
| brary, Act 1909: | | | | |
| Equipment, books, etc..... | | 8,695.47 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| (None.) | | | | |
| | <u>11,286.29</u> | <u>11,286.29</u> | | |

PHILIPPINE PUBLIC LIBRARY,^b ACT 1849—THE PHILIPPINE LIBRARY.

| | | | | |
|---|-----------------|-----------------|--|--|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 3,065.68 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | | 822.70 | | |
| Transfers: | | | | |
| To the Philippine Library, Act 1909..... | | 822.70 | | |
| Assets Transferred to the Philippine Li- | | | | |
| brary: | | | | |
| Equipment—Books, pamphlets, etc..... | | 3,065.68 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| (None.) | | | | |
| | <u>3,888.38</u> | <u>3,888.38</u> | | |

BUREAU OF SUPPLY—SUPPLY DIVISION.

| | | | | | |
|---|------------|--------------|--------------|------------|-------------|
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment..... | | 74,560.77 | | | |
| Public works and improvements..... | | 1,967.52 | | | |
| Supplies..... | | 1,935,650.75 | | | |
| | | | 2,012,179.04 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable..... | 594,185.69 | | | | |
| Prepayments..... | 13,234.19 | | | | |
| Cash— | | | | | |
| Treasury..... | 202,008.20 | | | | |
| Other officers..... | 103,839.20 | | | | |
| | | 305,897.40 | | | |
| | | | 913,317.28 | | |
| Accounts payable (deduct)..... | | | 24,526.57 | | |
| | | | | 888,790.71 | |
| Appropriations: | | | | | |
| Restorations..... | | | | 6,666.67 | |
| Transfers: | | | | | |
| To public works, Bureau of Supply, section 4, Act 1909..... | | | 6,666.67 | | |
| Operation—Income and Expenses: | | | | | |
| INCOME— | | | | | |
| Receipts from operation..... | 828,102.14 | | 536,283.58 | | +291,818.56 |
| Inventory gain, supplies..... | 32,989.81 | | | | + 32,989.81 |
| <i>Total income</i> | | 861,091.95 | | 536,283.58 | +324,808.37 |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures..... | 1.12 | | | | + 1.12 |
| Vessels and launches..... | 8,325.29 | | 3,750.47 | | + 4,574.82 |
| Land transportation equipment..... | 200.80 | | 684.91 | | — 484.11 |
| Portable machinery, tools, etc..... | 33.33 | | 214.63 | | — 176.30 |
| Furniture and fixtures..... | 691.38 | | 2,469.75 | | — 1,778.37 |
| Miscellaneous equipment..... | 46.09 | | 429.13 | | — 383.04 |
| <i>Total maintenance</i> | | 9,303.01 | 7,548.89 | | + 1,754.12 |

^a During the fiscal year 1911 the American Circulating Library was transferred to and became a branch of the Philippine Library.^b During the fiscal year 1911 the assets pertaining to this account were transferred to the Philippine Library.

Bureau of Supply—Supply Division—Continued.

Operation—Income and Expenses—Ctd.

| EXPENSES—Continued. | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|--------------|-------------------|--|
| | Debit. | Credit. | | |
| Operation— | | | | |
| Salaries and wages | 282,893.15 | | 273,650.85 | + 9,242.30 |
| Other operation expenses | 298,076.21 | | 96,880.67 | +301,195.54 |
| Deterioration of stores and sales stock | 552.84 | | 4,804.07 | -- 4,251.23 |
| Total operation | 581,522.20 | | 375,335.59 | +206,186.61 |
| Total expenses | | 590,825.21 | 382,884.48 | +207,940.73 |
| Net earnings from operation | | 270,266.74 | 153,899.10 | +116,867.64 |
| Outlays (Capital Expenditures): | | | | |
| Public works and improvements | 4,880.62 | | 1,967.52 | + 2,913.10 |
| EQUIPMENT— | | | | |
| Vessels and launches | | | 7,526.81 | -- 7,526.81 |
| Land transportation equipment | 1,525.69 | | 7,025.22 | -- 5,499.53 |
| Portable machinery, tools, etc | 246.72 | | 654.00 | -- 407.28 |
| Furniture and fixtures | 1,882.16 | | (1,746.89) | + 3,629.05 |
| Miscellaneous equipment | 16.60 | | 2,787.02 | -- 2,770.42 |
| Total equipment | 3,671.17 | | 16,246.16 | -- 12,574.99 |
| Supplies (excess receipts over expenditures) | (380,767.15) | | 176,548.59 | --507,315.74 |
| Total outlay | | (322,215.36) | 194,762.27 | --516,977.63 |
| Net receipts (fiscal year 1910, net expenditures) | | 592,482.10 | 41,868.17 | +633,845.27 |

Assets Brought into Account:

| | | | | |
|-------------------------------|--------------|--------------|--------------|--|
| Equipment | 7.00 | | | |
| Supplies | 2,371.76 | | | |
| Balances June 30, 1911: | | | 2,378.76 | |
| PRINCIPAL ACCOUNT SURPLUS-- | | | | |
| Public works and improvements | 6,848.14 | | | |
| Equipment | 78,238.94 | | | |
| APPROPRIATED SURPLUS-- | | 85,087.08 | | |
| Supplies | 1,607,255.36 | | | |
| Accounts receivable | 942,531.26 | | | |
| Prepayments | 8,499.73 | | | |
| Cash-- | | | | |
| Treasury | 12,315.01 | | | |
| Other officers | 631,846.79 | | | |
| | 644,161.80 | | | |
| Accounts payable (deduct) | 112,302.92 | 3,202,448.15 | | |
| Deferred income (deduct) | 1,617.06 | | | |
| | 113,919.98 | | | |
| | | 3,088,528.17 | | |
| | | 3,180,281.92 | 3,180,281.92 | |

DIVISION OF COLD STORAGE BUREAU OF SUPPLY.

Balances June 30, 1910:

| | | | | |
|-------------------------------|--------------|--------------|--|--|
| PRINCIPAL ACCOUNT SURPLUS-- | | | | |
| Real estate | 306,894.00 | | | |
| Public works and improvements | 514,491.89 | | | |
| Equipment | 1,013,712.32 | | | |
| Supplies | 37,388.82 | | | |
| | | 1,872,487.03 | | |
| APPROPRIATED SURPLUS-- | | | | |
| Accounts receivable | 33,360.04 | | | |
| Prepayments | 2,177.35 | | | |
| Cash--Treasury | (2,772.56) | | | |
| | 32,764.83 | | | |
| Accounts payable (deduct) | 132.90 | | | |
| | | 32,631.93 | | |

Transfers:

| | | | | |
|---|-----------|--|--|--|
| To repairs Insular Ice Plant, section 4, Act 1989 | 30,000.00 | | | |
|---|-----------|--|--|--|

Operation—Income and Expenses:

| | | | | |
|--------------------------------|------------|--|------------|--------------|
| INCOME-- | | | | |
| Receipts from operation | 570,743.64 | | 668,914.24 | -- 98,170.60 |
| EXPENSES-- | | | | |
| Maintenance of-- | | | | |
| Buildings and structures | 12,566.69 | | 15,346.88 | -- 2,780.19 |
| Vessels and launches | 8,782.43 | | 14,235.63 | -- 5,453.20 |
| Land transportation equipment | 7,588.46 | | 4,044.18 | + 3,544.28 |
| Stationary machinery | 19,884.82 | | 21,728.22 | -- 1,843.40 |
| Portable machinery, tools, etc | 529.32 | | 44.82 | + 484.50 |
| Furniture and fixtures | 99.68 | | 516.74 | -- 417.06 |
| Miscellaneous equipment | 277.63 | | 112.90 | + 164.73 |
| Total maintenance | 49,729.03 | | 56,029.37 | -- 6,300.34 |

Division of Cold Storage—Bureau of Supply—Continued.

Operation—Income and Expenses—Ctd.

| EXPENSES—Continued. | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|------------|-------------------|-----------|-------------------|--|
| | | Debit. | Credit. | | |
| Operation— | | | | | |
| Superintendence | 57,656.57 | | | 61,336.55 | — 3,679.98 |
| Labor | 72,844.30 | | | 69,202.69 | + 3,641.61 |
| Material | 121,643.65 | | | 111,704.26 | + 9,939.39 |
| Miscellaneous expenses | 31,680.16 | | | 32,947.65 | — 1,267.49 |
| Total operation | 283,824.68 | | | 275,191.15 | + 8,633.53 |
| Total expenses of operation | | 333,553.71 | | 331,220.52 | + 2,333.19 |
| Net income from operation | | 237,189.93 | | 337,693.72 | —100,503.79 |
| Deduct amount transferred to miscellaneous revenue | | 210,653.59 | | 319,588.83 | —108,935.24 |
| Net income credited to this account | | 26,536.34 | 26,536.34 | 18,104.89 | + 8,431.45 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND PERMANENT IMPROVEMENTS— | | | | | |
| Buildings and structures | 3,791.50 | | | 14,459.91 | — 10,668.41 |
| EQUIPMENT— | | | | | |
| Vessels and launches | | | | (13,000.00) | + 13,000.00 |
| Land transportation equipment | 17,850.49 | | | 6,469.38 | + 11,381.11 |
| Stationary machinery | 1,807.49 | | | 8,838.26 | — 7,030.77 |
| Portable machinery, tools, etc. | 192.14 | | | 251.57 | — 59.43 |
| Furniture and fixtures | 479.81 | | | (501.89) | + 981.70 |
| Miscellaneous equipment | (64.71) | | | (2,327.04) | + 2,262.33 |
| Total equipment | 20,265.22 | | | (269.72) | + 20,534.94 |
| Supplies | (856.96) | | | 2,974.33 | — 3,831.29 |
| Total outlay | 23,199.76 | | | 17,164.52 | + 6,035.24 |
| Net receipts | 3,336.58 | | | 940.37 | + 2,396.21 |

Assets Brought into Account:

| | | | | |
|-------------------------------|--------------|--------------|--------------|--|
| Supplies | | | 98.80 | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Real estate | 306,894.00 | | | |
| Public works and improvements | 518,283.39 | | | |
| Equipment | 1,033,977.54 | 1,859,154.93 | | |
| APPROPRIATED SURPLUS— | | | | |
| Supplies | 36,630.66 | | | |
| Accounts receivable | 31,853.62 | | | |
| Cash—Treasury | (9,593.75) | 58,890.53 | | |
| Deferred income (deduct) | 849.60 | | | |
| Accounts payable (deduct) | 15,441.76 | 16,291.36 | | |
| | | 42,599.17 | | |
| | | 1,931,754.10 | 1,931,754.10 | |

BUREAU OF PRINTING, ACT 296.

Balances June 30, 1910:

| | | | | |
|--|------------|------------|------------|--|
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | 565.51 | | | |
| Equipment | 527,357.31 | | | |
| Supplies | 193,395.24 | | | |
| | | | 721,318.06 | |
| APPROPRIATED SURPLUS— | | | | |
| Accounts receivable | 18,369.63 | | | |
| Cash— | | | | |
| Treasury | 260,394.76 | | | |
| Other officers | 101.00 | | | |
| | 260,495.76 | | | |
| | | 278,865.39 | | |
| Appropriations: | | | | |
| Restoration | | | 3,137.26 | |
| Transfers: | | | | |
| To public works, Bureau of Printing, section 4, Act 1989 | | 3,137.26 | | |

Operation—Income and Expenses:

| | | | | |
|---------------------------------|------------|--|------------|-------------|
| INCOME— | | | | |
| Receipts from operation | 606,141.51 | | 569,378.67 | + 36,762.84 |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures | 431.58 | | 3,232.18 | — 2,800.60 |
| Land transportation equipment | 141.65 | | 1,287.84 | — 1,146.19 |
| Stationary machinery | 660.50 | | 10,104.85 | — 9,444.35 |
| Portable machinery, tools, etc. | 2,398.95 | | 1,272.22 | + 1,126.73 |
| Furniture and fixtures | 385.23 | | 187.70 | + 197.53 |
| Miscellaneous equipment | 25.41 | | 2.50 | + 22.91 |
| Total maintenance | 4,043.32 | | 16,087.29 | — 12,043.97 |

Bureau of Printing, Act 296—Continued.

| Operation—Income and Expenses—Ctd. | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|------------------------------------|------------|-------------------|--------------|-------------------|--|
| EXPENSES—Continued. | | Debit. | Credit. | | |
| Operation— | | | | | |
| Superintendence | 127,012.45 | | | 130,471.82 | — 3,459.37 |
| Labor | 173,585.49 | | | 158,812.77 | + 14,772.72 |
| Material | 145,426.25 | | | 141,691.19 | + 3,735.06 |
| Other expenses | 62,872.74 | | | 15,879.85 | + 46,992.89 |
| Total operation | | 508,896.93 | | 446,855.63 | + 62,041.30 |
| Total expenses | | | 512,940.25 | | 462,942.92 + 49,997.33 |
| Net income from operation | | | 93,201.26 | 93,201.26 | 106,435.75 — 13,234.49 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures | | | | 565.51 | — 565.51 |
| EQUIPMENT— | | | | | |
| Land transportation equipment | 979.12 | | | 192.43 | + 786.69 |
| Stationary machinery | 6,075.49 | | | 17,452.67 | — 11,377.18 |
| Portable machinery, tools, etc. | (1,566.12) | | | 2,821.28 | — 4,387.40 |
| Furniture and fixtures | 2,166.99 | | | 4,355.48 | — 2,188.49 |
| Miscellaneous equipment | 338.93 | | | 334.32 | + 4.61 |
| Total equipment | | 7,994.41 | | 25,156.18 | — 17,161.77 |
| Supplies | | 41,156.17 | | 14,150.47 | + 27,005.70 |
| Total outlays | | | 49,150.58 | | 39,372.16 + 9,278.42 |
| Net receipts | | | 44,050.68 | | 66,563.59 — 22,512.91 |
| Assets Brought into Account: | | | | | |
| Supplies | | | | 12,331.41 | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | | 565.51 | | | |
| Equipment | | 535,351.72 | | | |
| | | | 535,917.23 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Supplies | 246,882.82 | | | | |
| Accounts receivable | 23,166.51 | | | | |
| Cash— | | | | | |
| Treasury | 309,995.85 | | | | |
| Other officers | 100.00 | | | | |
| | 310,095.85 | | | | |
| | | 580,145.18 | | | |
| Accounts payable (deduct) | | 10,346.29 | | | |
| | | | 569,798.89 | | |
| | | | 1,108,853.38 | 1,108,853.38 | |

SUPREME COURT LIBRARY FUND, ACT 1660—THE JUDICIARY.

| | | | | | |
|-------------------------------------|--------|-----------|-----------|------------|-------------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment | | | 3,131.75 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury | | | 12,735.05 | | |
| Operation—Income and Expenses: | | | | | |
| INCOME— | | | | | |
| Receipts from operation | | 4,230.00 | | 3,870.00 | + 360.00 |
| EXPENSES— | | | | | |
| Office expenses | 252.00 | | | | + 252.00 |
| Other expenses | 130.32 | | | 483.20 | — 352.88 |
| Total expenses of operation | | 382.32 | | 483.20 | — 100.88 |
| Net income from operation | | | 3,847.68 | 3,847.68 | 3,386.80 + 460.88 |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Furniture and fixtures, books, etc. | | 10,153.83 | | 624.30 | + 9,529.53 |
| Net expenditures | | 6,306.15 | | (2,762.50) | + 9,068.65 |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment | | | 13,285.58 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury | | | 6,428.90 | | |
| | | | 19,714.48 | 19,714.48 | |

CLAIMS AND DAMAGES,* ACT 1989.

| | | | | | |
|--------------------------------|--|--------|-----------|-----------|--|
| Appropriations: | | | | | |
| Appropriation, Act 1989 | | | 20,000.00 | | |
| Operation—Income and Expenses: | | | | | |
| Expenses | | 155.52 | | | |
| Balances June 30, 1911: | | | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury | | | 19,844.48 | | |
| | | | 20,000.00 | 20,000.00 | |

* New account, fiscal year 1911.

REPORT OF THE AUDITOR

SALES AGENCY FUND,* ACT 2061.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|------------------|-------------------|--|
| | Debit. | Credit. | | |
| Appropriations: | | | | |
| Appropriation, Act 2061..... | | 75,000.00 | | |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS-- | | | | |
| Buildings and structures..... | 167.69 | | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS-- | | | | |
| Public works and improvements..... | 167.69 | | | |
| APPROPRIATED SURPLUS-- | | | | |
| Cash—Treasury..... | 74,832.31 | | | |
| | <u>75,000.00</u> | <u>75,000.00</u> | | |

BAGUIO TOWN-SITE IMPROVEMENT FUND- CITY OF BAGUIO.

| | | | | |
|---|-------------|-------------|----------|-----------------|
| Balances June 30, 1910: | | | | |
| APPROPRIATED SURPLUS-- | | | | |
| Cash—Treasury..... | | 2.75 | | |
| Operation-- Income and Expenses: | | | | |
| EXPENSES-- | | | | |
| Transfer to city of Baguio, section 32, Act 1963..... | 4,659.64 | | 886.47 | + 3,773.17 |
| INCOME-- | | | | |
| Receipts from operation..... | 4,659.64 | | 4,573.15 | + 86.49 |
| Net income from operation (none)..... | | | | <u>3,686.68</u> |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS-- | | | | |
| Cash—Treasury..... | | 2.75 | | |
| | <u>2.75</u> | <u>2.75</u> | | |

* New account, fiscal year 1911.

THE INSULAR GOVERNMENT

ASSETS

FIXED ASSETS.

REAL ESTATE (LAND), PUBLIC WORKS AND IMPROVEMENTS, AND EQUIPMENT.

| Reference page. | SUMMARY OF SCHEDULES. | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1911. | | |
|-----------------|---|-------------------------|---|---|-------------------------|--------------------------------|---------------|
| | | | | | Real estate (land). | Public works and improvements. | Equipment. |
| | Real Estate (Land), acquired from: | | | | | | |
| 89 | Friar Lands Bond Fund, Schedule No. 1 | 13,333,249.70 | | (633,075.27) | 12,700,174.43 | | |
| 89 | Public Works Bond Fund, Schedule No. 1 | 35,106.33 | | | 35,106.33 | | |
| 89 | Appropriated revenues and Congressional Relief Fund, Schedule No. 1 | 737,810.27 | 1,382,269.00 | 11,880.32 | 2,131,959.59 | | |
| 12 | Total real estate (land) | 14,106,166.30 | 1,382,269.00 | (621,194.95) | 14,867,240.35 | | |
| | Public Works and Improvements and Equipment, acquired from: | | | | | | |
| | APPROPRIATED REVENUES— | | | | | | |
| 90 | Bureaus and Offices, Schedule No. 2 | 10,944,353.48 | (10,208.38) | 1,613,949.32 | | 4,091,136.22 | 8,456,958.20 |
| 90 | Capital operation accounts, Schedule No. 3 | 2,359,320.50 | 374,474.09 | 301,249.13 | | 639,893.45 | 2,395,150.27 |
| 90 | Miscellaneous appropriations, Schedule No. 4 | 91,832.65 | (59,652.28) | 19,430.84 | | 10,673.95 | 40,987.26 |
| 91 | Public works from Insular revenue, Schedule No. 5 | 7,356,629.22 | (281,391.96) | 5,351,640.66 | | 11,843,961.09 | 582,926.83 |
| | Total | 20,752,135.85 | 23,221.47 | 7,286,269.95 | | 16,585,654.71 | 11,475,972.56 |
| 93 | Congressional Relief Fund, Schedule No. 6 | 41,794.57 | (7,466.19) | (2.00) | | 34,326.38 | |
| | Total from revenue and Congressional Relief Fund | 20,793,930.42 | 15,755.28 | 7,286,267.95 | | 16,619,981.09 | 11,475,972.56 |
| 93 | Public Works Bond Fund, Schedule No. 7 | 9,383,090.46 | | 517,494.03 | | 9,816,767.87 | 83,826.62 |
| 12 | Total public works and improvements and equipment | 30,177,020.88 | 15,755.28 | 7,803,761.98 | | 26,486,738.96 | 11,559,799.18 |

REAL ESTATE (LAND).

Schedule No. 1.

Acquired from:

| | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1911. |
|--|-------------------------|---|---|-------------------------|
| Friar Lands Bond Fund | 13,333,249.70 | | (633,075.27) | 12,700,174.43 |
| Public Works Bond Fund: | | | | |
| Constabulary barracks and quarters, Act 1954 | 15,000.00 | | | 15,000.00 |
| Government lands, Sibul Springs, Act 1954 | 2,165.73 | | | 2,165.73 |
| General Hospital, Act 1954 | 6,972.76 | | | 6,972.76 |
| Animal quarantine station, Act 1954 | 10,967.84 | | | 10,967.84 |
| Total Public Works Bond Fund | 35,106.33 | | | 35,106.33 |
| Appropriated Revenues: | | | | |
| Bureau of Agriculture | 2,235.24 | | | 2,235.24 |
| Bureau of Constabulary | 4,255.30 | | | 4,255.30 |
| Bureau of Public Works | 896.08 | | | 896.08 |
| Bureau of Supply—division of cold storage | 306,894.00 | | | 306,894.00 |
| Purchase of settlers' rights, Iwahig Penal Colony | 25.00 | | | 25.00 |
| Hospital building, Baguio, Act 1662 | 811.04 | | | 811.04 |
| Hospital grounds, Bilibid, Act 1837 | 12,000.00 | | | 12,000.00 |
| Lands for animal quarantine station, Act 1855 | 139,581.94 | | | 139,581.94 |
| Bureau of Customs | 31.22 | | | 31.22 |
| Bureau of Education | 206,257.99 | | | 206,257.99 |
| Bureau of Prisons—prison division | 2,630.00 | | | 2,630.00 |
| University of the Philippines | 9,672.80 | | | 9,672.80 |
| Land for buildings and parks, Act 1954 | 8,160.00 | | | 8,160.00 |
| Construction and equipment, Cebu Hospital | 1,750.00 | | | 1,750.00 |
| Government Center, Baguio, Act 1902 | 41,528.96 | | | 41,528.96 |
| University of the Philippines | | | 5.00 | 5.00 |
| Constabulary buildings and sites | | | 4,514.07 | 4,514.07 |
| Constabulary barracks and quarters, non-Christian tribes, Act 1994 | | | 592.11 | 592.11 |
| Baguio Teachers' Camp, Act 1994 | | | 5,769.14 | 5,769.14 |
| Land, Baguio, for Industrial School, Act 2002 | | | 1,000.00 | 1,000.00 |
| San Lazaro Estate | | 1,382,269.00 | | 1,382,269.00 |
| Total appropriated revenues | 736,729.57 | 1,382,269.00 | 11,880.32 | 2,130,878.89 |
| Congressional Relief Fund: | | | | |
| Sites for school buildings, Act 1275 | 1,080.70 | | | 1,080.70 |
| Total appropriated revenues and Congressional Relief Fund | 737,810.27 | 1,382,269.00 | 11,880.32 | 2,131,959.59 |
| Summary totals | 14,106,166.30 | 1,382,269.00 | (621,194.95) | 14,867,240.35 |

REPORT OF THE AUDITOR

PUBLIC WORKS AND IMPROVEMENTS, AND EQUIPMENT.

Schedule No. 2.—BUREAUS AND OFFICES.

| | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1911. Public works and improve- ments. | Equipment. |
|--|-------------------------------|--|--|---|--------------|
| The Executive | 14,932.67 | | | 14,932.67 | |
| The Philippine Assembly | 59,954.63 | | 15,149.99 | 852.97 | 74,251.65 |
| Executive Bureau | 157,760.17 | (271.51) | 18,924.89 | 2,885.57 | 173,527.98 |
| Bureau of Audits | 38,818.39 | 1,530.36 | 11,182.66 | | 51,531.41 |
| Bureau of Civil Service | 12,038.16 | | 1,341.43 | | 13,379.59 |
| Bureau of Health | 269,682.03 | (300.00) | 265,521.25 | 202,325.62 | 332,577.66 |
| Bureau of Lands | 163,681.86 | 910.96 | 59,060.56 | 1,198.37 | 222,455.01 |
| Bureau of Science | 167,919.41 | 5,149.06 | 18,383.44 | 9,391.97 | 182,059.94 |
| Bureau of Agriculture | 232,285.88 | 73,343.49 | 60,051.49 | 62,818.25 | 302,862.61 |
| Bureau of Forestry | 34,477.87 | 638.17 | (468.61) | | 34,647.43 |
| Bureau of Quarantine Service | 157,678.10 | 240.32 | (4,854.40) | 6,430.62 | 146,633.40 |
| Weather Bureau | 37,030.64 | | 791.62 | 1,079.62 | 36,742.64 |
| Bureau of Constabulary | 693,337.74 | 6,221.35 | 288,750.81 | 36,694.21 | 951,615.69 |
| Bureau of Public Works | 599,320.98 | | 263,200.73 | 62,611.16 | 799,910.55 |
| Bureau of Navigation—navigation division | 4,894,176.15 | (742,823.55) | 86,492.27 | 1,838,408.36 | 2,399,436.61 |
| Bureau of Navigation—lighthouse service | 117,977.53 | 37,613.45 | 13,682.12 | 90,876.83 | 78,396.27 |
| Bureau of Navigation—port works | 83,111.58 | 330,018.67 | 3,609.22 | 6,262.40 | 410,477.07 |
| Bureau of Posts | 1,210,544.63 | 11,612.43 | 268,660.82 | 1,249,025.55 | 241,792.33 |
| Bureau of Coast and Geodetic Survey | 192,371.23 | | (1,744.13) | | 190,627.10 |
| The Supervising Railway Expert | 3,263.10 | 90.00 | 181.73 | | 3,534.83 |
| Bureau of Justice | 56,920.44 | (5,638.86) | (3,407.04) | | 47,874.54 |
| Bureau of Customs | 264,498.32 | 8,182.03 | 18,966.85 | 35,032.42 | 256,614.78 |
| Bureau of Internal Revenue | 91,513.86 | 3,246.13 | 8,479.35 | | 103,239.34 |
| Bureau of the Treasury | 17,982.15 | | 1,781.55 | | 19,763.70 |
| Bureau of Education | 845,670.30 | (761.26) | 68,479.26 | 41,523.89 | 871,864.41 |
| Bureau of Prisons—prison division | 317,673.54 | 238,305.96 | (5,280.86) | 397,225.43 | 153,473.21 |
| The Philippine Medical School | 78,307.02 | (94,439.95) | 16,132.93 | | |
| The University of the Philippines | 27,344.87 | 94,739.95 | 32,610.45 | 31,560.31 | 123,134.96 |
| The Judiciary | 99,912.35 | 8,451.10 | 20,710.01 | | 129,073.46 |
| Bureau of Labor | 4,167.88 | | 2,370.63 | | 6,538.51 |
| The Philippine Library | | 13,733.32 | 85,188.30 | | 98,921.62 |
| Total | 10,944,353.48 | (10,208.38) | 1,613,949.32 | 4,091,136.22 | 8,456,958.20 |

Schedule No. 3. CAPITAL OPERATION ACCOUNTS.

| | Balances June 30, 1910. | Brought into account and inventory adjust- ments, fiscal year 1911. | Construction and purchases, fiscal year 1911. | Balances June 30, 1911. Public works and improve- ments. | Equipment. |
|---|-------------------------------|---|---|---|--------------|
| Artesian wells, Acts 1662, 1688, 1837 | 18,590.79 | | | 7,645.54 | 10,945.25 |
| Marine railway and repair shop | 60,770.31 | 388,918.76 | 111,550.26 | 74,963.35 | 486,275.48 |
| Arrastre plant, Bureau of Customs | 40,069.65 | (667.00) | 1,609.35 | 7,767.45 | 33,244.65 |
| Coal Supply Fund, Bureau of Customs | 4,700.83 | | (1,211.45) | 471.27 | 3,018.11 |
| American Circulating Library | 8,695.47 | (8,695.47) | | | |
| Bureau of Supply, supply division | 76,528.29 | 7.00 | 8,551.79 | 6,848.14 | 78,238.94 |
| Cold storage division, Bureau of Supply | 1,528,204.21 | | 24,056.72 | 518,283.39 | 1,033,977.64 |
| Bureau of Printing | 527,922.82 | | 7,994.41 | 565.51 | 535,351.72 |
| Bureau of Prisons, industrial division | 79,086.26 | (1,423.30) | 22,877.69 | | 100,540.64 |
| Supreme Court Library, Act 1660 | 3,131.75 | | 10,153.83 | | 13,285.58 |
| Forge plant, Bureau of Agriculture | 7,158.44 | | 6,529.27 | 1,839.23 | 11,548.48 |
| Plow Fund, Bureau of Agriculture | 143.00 | | | | 143.00 |
| Cattle quarantine station | 134.40 | | 669.44 | 106.68 | 697.16 |
| Philippine Public Library | 3,065.68 | (3,065.68) | | | |
| Piers Fund | 1,118.61 | | 4,364.28 | 362.50 | 5,120.39 |
| Library Fund, Bureau of Science | | | 3,056.97 | | 3,056.97 |
| Opium Fund, Bureau of Internal Revenue | | (600.22) | 600.22 | | |
| Automobile service, Mountain Province | | | 99,357.07 | 19,965.16 | 79,391.91 |
| Cebu pumping station, Bureau of Customs | | | 907.04 | 907.04 | |
| Cebu arrastre plant | | | 14.55 | | 14.55 |
| Sales Agency Fund | | | 167.69 | 167.69 | |
| Total | 2,359,320.50 | 374,474.09 | 301,249.13 | 639,893.45 | 2,395,150.27 |

Schedule No. 4.—MISCELLANEOUS APPROPRIATION ACCOUNTS.

| | | | | | |
|--|-----------|-------------|-----------|-----------|-----------|
| General purposes | 80.00 | | | | 80.00 |
| Expenses of Board of Rate Regulation | 420.55 | | | | 420.55 |
| Benguet improvements | 12.08 | | | 12.08 | |
| Exterminating cattle diseases | 372.33 | (372.33) | | | |
| Educational work, non-Christian tribes, Act 1883 | 200.00 | | | 200.00 | |
| Veterinarians, inoculators, and serum cattle, Act 1902 | 62,725.63 | (59,073.53) | | 3,652.10 | |
| Purchase of cattle, Bureau of Prisons, Act 1902 | 18,141.36 | | 16,782.00 | | 34,923.36 |
| Reconstruction Pasig River walls | 6,784.77 | | | 6,784.77 | |
| Investigation animal diseases, Act 1955 | 168.34 | | 256.66 | | 425.00 |
| Non-Christian tribes, Bureau of Forestry | 206.42 | (206.42) | | | |
| Non-Christian tribes, Bureau of Education | 25.00 | | | 25.00 | |
| Code Committee | 2,696.17 | | 1,737.95 | | 4,434.12 |
| Non-Christian tribes, Bureau of Health | | | 129.98 | | 129.98 |
| Epidemic diseases and pests, Act 1989 | | | 107.80 | | 107.80 |
| Scholarships, School of Forestry | | | 416.45 | | 416.45 |
| Total | 91,832.65 | (59,652.28) | 19,430.84 | 10,678.95 | 40,987.26 |

Public Works and Improvements, and Equipment—Continued.

Schedule No. 5. PUBLIC WORKS FROM INSULAR REVENUE.

| | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1911. Public works and improve- ments. | Equipment. |
|--|-------------------------------|--|--|---|------------|
| Anchors and buoys, Acts 490 and 807 | 2,711.05 | (2,711.05) | | | |
| Roads and bridges, Act 1 | 8,044.75 | (5,940.77) | | 2,103.98 | |
| Improvement port of Manila, Act 22 | 10,616.96 | | | 10,616.96 | |
| Cuyo wharf, Act 1188 | 75.71 | | | 75.71 | |
| Lighthouses, Act 1246 | 6,835.18 | | | 6,835.18 | |
| Culion leper colony, Act 1361 | 3,146.74 | | | 3,146.74 | |
| Walls and wharf, Malacañang, Act 1580 | 8,175.43 | | | 8,175.43 | |
| Building for insane, San Lazaro, Act 1580 | 32,374.50 | | | 32,374.50 | |
| Hospital building, persons, Act 1580 | 91,000.00 | (91,000.00) | | | |
| Grading grounds, Science building, Act 1580 | 4,022.25 | (4,022.25) | 37.75 | 37.75 | |
| Governor-General, residence at Baguio, Act 1580 | 27,728.15 | | | 27,728.15 | |
| Two wharves, Manila, Act 1580 | 11,507.75 | | | 11,507.75 | |
| Luneta Extension fill, Act 1580 | 14,925.95 | | | 14,925.95 | |
| Sewer system, Bilibid, Act 1580 | 18,218.10 | (25,000.00) | 6,781.90 | | |
| Sanitary beds, Bilibid, Act 1580 | 20,000.00 | (20,000.00) | | | |
| Schoolhouses, Act 1580 | 190,488.35 | | 25,378.99 | 215,817.34 | |
| Barracks and quarters, Act 1580 | 82,862.11 | | | 82,862.11 | |
| Dredging Cagayan River, Act 1660 | 3,456.78 | (3,456.78) | | | |
| Cebu wharf, Act 1660 | 902.40 | (902.40) | | | |
| Bulkhead, Luneta Extension, Act 1660 | 854.46 | (854.46) | | | |
| Assay houses, Bureau of Science, Act 1662 | 1,647.00 | | | 1,647.00 | |
| Schoolhouses, Barcelona, Bulusan, Act 1662 | 1,858.62 | | 141.38 | 2,000.00 | |
| Dairy barn, Alabang, Act 1662 | 6,600.00 | | | 6,600.00 | |
| Hospital building, Baguio, Act 1662 | 63,311.27 | | | 63,311.27 | |
| San Miguel de Mayumo-Sibul Springs Road, Act 1662 | 52,500.00 | | | 52,500.00 | |
| Magallanes Monument, Mactan, Act 1662 | 1,743.89 | (1,743.89) | 1,542.69 | 1,542.69 | |
| Pagbilao-Atimonan Road, Act 1662 | 119,870.67 | | (5,512.91) | 114,646.30 | (288.54) |
| Lighthouse, Batag Island, etc., Act 1662 | 71,602.95 | | 5,894.61 | 77,497.56 | |
| Bayabas, Norzagaray River, Act 1662 | 5,184.30 | | | 5,184.30 | |
| Loboc-Bilac Road, Act 1685 | 4,688.77 | | | 4,688.77 | |
| Cebu-Toledo Road, Act 1688 | 166,994.15 | | | 165,961.65 | 1,032.50 |
| Carcar-Barili Road, Act 1688 | 101,179.04 | | 589.98 | 101,719.02 | |
| Tabaco-Ligao Road, Act 1688 | 183,437.20 | | 2,871.22 | 186,308.42 | |
| Bay-Tiaong Road, Act 1688 | 42,292.00 | | | 42,292.00 | |
| Calamba-Los Baños-Bay Road, Act 1688 | 27,486.52 | | 624.68 | 28,111.20 | |
| Improvement Benguet Road, Act 1688 | 32,210.71 | | | 32,210.71 | |
| Pasay-Camp Hayson Road, Act 1688 | 54,125.00 | | | 54,125.00 | |
| Roads and Bridges, Secretary of Commerce and Police, Acts 1688 and 1788 | 840,542.44 | | 19,186.77 | 856,072.41 | 3,656.80 |
| Irrigation plants, Secretary of Commerce and Police, Acts 1688 and 1837 | 99,523.28 | | | 99,523.28 | |
| Walls, South Pasig River, Acts 1688 and 1837 | 79,418.61 | | 75,259.93 | 154,652.43 | 26.11 |
| Filling Pasig River walls, Act 1688 | 13,759.85 | | 2,707.74 | 16,467.59 | |
| Building, Alabang, Bureau of Agriculture, Act 1688 | 45,897.46 | | 15,459.31 | 61,356.77 | |
| Building, Baguio, Bureau of Agriculture, Act 1688 | 13,500.94 | | | 13,500.94 | |
| Stallion barn, Trinidad, Act 1688 | 1,929.70 | | | 1,929.70 | |
| Stable and gas plant, Bureau of Science, Act 1688 | 3,500.00 | | 37.07 | 3,537.07 | |
| Roofing wharf, Mariveles, Act 1688 | 3,652.33 | | | 3,652.33 | |
| Barracks and quarters, Secretary of Commerce and Police, Act 1688 | 22,830.31 | | | 22,830.31 | |
| Fireproof vault, Oriente Building, Act 1688 | 10,285.43 | | | 10,285.43 | |
| Storehouses, acid, etc., Bureau of Customs, Act 1688 | 1,193.98 | | | 1,193.98 | |
| Buildings, friar-lands estates, Bureau of Lands, Act 1688 | 13,159.89 | (13,159.89) | | | |
| Irrigation plants, friar lands, Bureau of Lands, Acts 1688 and 1837 | 73,188.13 | | 12,439.41 | 85,804.97 | (177.43) |
| Intendencia Building, Act 1688 | 9,500.33 | (9,500.33) | | | |
| Magallanes Monument, Manila, Act 1688 | 5,000.00 | | | 5,000.00 | |
| Construction second story and warehouse on Engineer Island, Act 1688 | 44,063.60 | | | 44,063.60 | |
| Signal tower, Engineer Island, Act 1688 | 2,987.54 | | | 2,987.54 | |
| Improvement Baguio town site, Act 1688 | 19,965.53 | | | 19,965.53 | |
| School buildings, teacher's quarters, Act 1688 | 160,660.30 | | 133,743.30 | 294,403.60 | |
| Building and gas plant, Philippine Medical School, Act 1688 | | | 1,000.00 | 1,000.00 | |
| Cavite Boulevard, Act 1745 | 263,944.12 | | 48,037.00 | 311,981.12 | |
| Manila custom-house, Act 1783 | 2,123.76 | (2,123.76) | | | |
| Schoolhouses, barrios, Secretary of Public Instruction, Act 1801 | 51,612.76 | | 405,017.65 | 456,630.41 | |
| Plans, Philippine Capitol Building, Act 1837 | | | | | |
| Irrigation plants, friar lands, Secretary of the Interior, Act 1837 | 13,004.44 | | | 13,004.44 | |
| Raising grading Engineer Island, Act 1837 | 1,143.25 | | | 1,143.25 | |
| Lumber shed, Engineer Island, Act 1837 | 6,000.00 | | | 6,000.00 | |
| Purchase launch, Bureau of Navigation, Act 1837 | 40,000.00 | | | | 40,000.00 |
| Lights and towers, Act 1837 | 28,548.25 | | | 28,548.25 | |
| Buoys and beacons, Act 1837 | 25,013.21 | | 68,329.08 | 92,097.59 | 1,244.70 |
| Sanitary beds, New Hospital, Bilibid, Act 1837 | 3,000.00 | (3,000.00) | | | |
| Roads and bridges, provinces, Secretary of Commerce and Police, Act 1837 | 1,437,200.65 | | (2,386.51) | 1,291,481.94 | 143,432.20 |
| Lands for animal quarantine station, Act 1855 | 10,087.43 | | 42.06 | 10,129.49 | |
| Lands building and roads, Mountain Province, Act 1878 | 10,096.52 | | | 10,096.52 | |
| Roads and bridges, town site Baguio, Act 1878 | 4,799.38 | | | 4,799.38 | |
| Fireproof vault, Court Land Registration | 2,400.00 | | | 2,400.00 | |
| Immigration, detention station, Act 1662 | 10,000.00 | | | 10,000.00 | |

Public Works and Improvements, and Equipment—Continued.

Schedule No. 5.—PUBLIC WORKS FROM INSULAR REVENUE—Continued.

| | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1911. Public works and improve- ments. | Equipment. |
|--|-------------------------------|--|--|---|------------|
| Cebu-Toledo trail, Act 1580..... | 5,000.00 | | | 5,000.00 | |
| Bilibid guard quarters, Act 1688..... | 12,000.00 | (12,000.00) | | | |
| Riprap for west breakwater, Act 1688..... | 12,226.00 | | | 12,226.00 | |
| Construction Taytay-Antipolo Road, Act 1662..... | 5,000.00 | | | 5,000.00 | |
| Construction high school building, Bacolod, Occidental Negros..... | 3,000.00 | | | 3,000.00 | |
| Building and real estate, Mountain Province, Act 1878..... | 5,003.48 | | | 5,003.48 | |
| Warehouses, Iwahig, Act 1954..... | 21,674.91 | (21,674.91) | | | |
| Power plant, machinery and sawmill, Iwahig, Act 1954..... | 14,233.36 | (14,233.36) | | | |
| Work cattle, Iwahig, Act 1954..... | 4,500.00 | (4,500.00) | | | |
| Water transportation, Iwahig, Act 1954..... | 5,050.00 | (5,050.00) | | | |
| Irrigation plant, Bayombong, Act 1688..... | 859.35 | | | 859.35 | |
| Sibul Springs improvements, Act 1954..... | 9,476.51 | | 7,546.89 | 17,023.40 | |
| Improvement, animal quarantine station, Manila, Act 1954..... | 5,530.78 | | 92,145.33 | 97,676.11 | |
| Irrigation system, Act 1854..... | 146,661.37 | | 803,285.49 | 949,946.86 | |
| Launches, Bureau of Internal Revenue..... | 3,118.11 | (3,118.11) | | | |
| Streets and buildings, Baguio, Act 1954..... | 26,676.48 | | | 26,676.48 | |
| Tondo School building, Acts 1580-1727..... | 50,000.00 | | | 50,000.00 | |
| Reconstruction Mariveles wharf..... | 4,711.34 | | 565.91 | 5,277.25 | |
| Harbor and river allotment, Act 1954..... | 304,662.78 | | 269,812.48 | 570,487.04 | 3,988.22 |
| Cable ship, Bureau of Posts, Act 1954..... | 230,317.30 | | 10,027.01 | | 240,344.31 |
| Wharf, sheds, etc., Balabac, Act 1954..... | 2,838.99 | | | 2,838.99 | |
| Telegraph and post-office equipment, Act 1954..... | 50,000.00 | | | 50,000.00 | |
| Pavilion No. 9, Bilibid, Act 1954..... | 6,400.00 | (6,400.00) | | | |
| Concrete building, Bilibid Prison, Act 1954..... | 19,738.28 | (20,500.00) | 761.72 | | |
| Gravel for Bilibid Prison grounds, Act 1954..... | 4,666.50 | (6,000.00) | 1,333.50 | | |
| Roads, friar lands estates, Act 1954..... | 5,418.23 | | 5,181.05 | 10,599.28 | |
| Artesian wells, Act 1954, section 7..... | 52,500.00 | | | 52,500.00 | |
| Artesian wells, Act 1954, section 8..... | 87,282.64 | | | 81,536.99 | 5,745.65 |
| Silk-culture building, Act 1954..... | 2,900.00 | | | 2,900.00 | |
| San Lazaro inoculating station, Act 1954..... | 5,824.84 | | 2,239.80 | 8,064.64 | |
| Iligan experimental station, Act 1954..... | 328.47 | | 5,490.19 | 5,818.66 | |
| Roads and bridges allotments, Act 1954..... | 775,803.00 | | 1,464,897.30 | 2,240,700.30 | |
| Philippine Normal School, Act 1954..... | 4,630.82 | | 118,610.54 | 123,241.36 | |
| Laundry, San Lazaro Hospital, Act 1954..... | 14,325.89 | | 25,274.19 | 39,600.08 | |
| Addition Government laboratory, Act 1954..... | 1,255.33 | | 51,713.40 | 52,968.73 | |
| Roads and bridges, Leyte Province, Act 1902..... | 80,000.00 | | | 80,000.00 | |
| Roads and buildings, Alabang, Act 1954..... | 4,062.69 | | 3,946.87 | 6,982.06 | 1,027.50 |
| Bagabag-Cardona Road, Act 1961..... | 14,795.99 | | 28,781.05 | 43,577.04 | |
| Public works allotments, Mountain Province, Act 1961..... | 1,032.26 | | 6,587.96 | 7,620.22 | |
| Government Center of Baguio..... | 466,573.78 | | 149,654.16 | 530,698.25 | 85,529.69 |
| Repair Benguet Road, Act 1967..... | 24,994.06 | | | 24,994.06 | |
| Galvanized-iron warehouses, Bureau of Agriculture..... | 3,425.57 | | | 3,425.57 | |
| Burnt area, Cebu..... | 2,928.69 | | 33,485.82 | 36,414.51 | |
| Barracks, Mariveles wharf, Act 1679..... | 7,039.29 | | | 7,039.29 | |
| Pasig walls below Bridge of Spain, Acts 669, 1421..... | | | 40,593.19 | 40,593.19 | |
| Constabulary buildings and sites, Acts 1988..... | | | 2,439.51 | 2,439.51 | |
| Inter-provincial roads, Act 1988..... | | | 215,581.46 | 215,581.46 | |
| Repair of Benguet Road, Acts 1967, 2005..... | | | 1,422.69 | 1,422.69 | |
| Completion and Equipment of the General Hospital, Act 1902..... | | | 205,149.08 | 205,149.08 | |
| Gas plant, General Hospital, Act 1954..... | | | 2,772.89 | 2,772.89 | |
| Buildings, Agricultural College, Los Baños, Act 1988..... | | | 10,000.00 | 10,000.00 | |
| Light and power plant, Agricultural College, Act 1988..... | | | 57.77 | | 57.77 |
| Barracks, Mariveles quarantine station, section 4, Act 1955..... | | | 11,727.83 | 11,727.83 | |
| Wards, San Lazaro, Acts 1955, 1988..... | | | 25,270.83 | 25,270.83 | |
| Nurses quarters, Baguio, section 4, Act 1955..... | | | 12,691.70 | 12,691.70 | |
| Iloilo quarantine station, Act 1988..... | | | 323.55 | 323.55 | |
| Imus School building, Act 1907..... | | | 2,000.00 | 2,000.00 | |
| Plumbing, Medical College and General Hospital, Act 1954..... | | | 30,375.28 | 30,375.28 | |
| Roofing cells, Bilibid, Act 1988..... | | (4,500.00) | 4,500.00 | | |
| Artesian wells, Acts 1954, 1988..... | | | 243,104.20 | 195,943.04 | 47,161.16 |
| Municipal school buildings, Acts 1954, 1988..... | | | 37,496.92 | 37,496.92 | |
| Sibul Springs improvement, Act 1981..... | | | 43,347.19 | 43,347.19 | |
| Bayombong High School, Act 1961..... | | | 3,803.18 | 3,803.18 | |
| Paracale wharf, section 4, Act 1955..... | | | 5,000.00 | 5,000.00 | |
| Construction and equipment of Cebu Hospital, section 4, Act 1955..... | | | 45,302.67 | 45,302.67 | |
| Addition, Ayuntamiento Building, Act 1988..... | | | 20,630.00 | 20,630.00 | |
| Maintenance, Government Center, Baguio, Act 1988..... | | | 3,764.94 | 3,764.94 | |
| Improvements, Government Center, Baguio, Act 1999..... | | | 18,230.13 | 18,230.13 | |
| Road and bridge, non-Christian tribes, provinces, Act 1994..... | | | 16,253.82 | 16,253.82 | |
| Artesian wells, non-Christian tribes, provinces, Act 1994..... | | | 5,505.46 | 5,505.46 | |
| Irrigation plant, non-Christian tribes, provinces, Act 1994..... | | | 316.97 | 316.97 | |
| Constabulary barracks and quarters, non-Christian tribes, provinces, Act 1994..... | | | 18,746.33 | 18,522.99 | 223.34 |
| School buildings, non-Christian tribes, provinces, Act 1994..... | | | 13,067.32 | 13,067.32 | |
| Improvement, Trinidad stock farm, Act 1994..... | | | 2,158.12 | 2,158.12 | |
| Baguio Teachers' Camp, Act 1994..... | | | 28,530.59 | 28,530.59 | |

*Public Works and Improvements, and Equipment—Continued.***Schedule No. 5. PUBLIC WORKS FROM INSULAR REVENUE—Continued.**

| | Balances June 30, 1910. | Brought into account and inventory corrections. | Acquisitions and sales, fiscal year 1911. | Balances June 30, 1910. Public works and improve- ments. | Equipment. |
|--|-------------------------------|--|--|--|------------|
| Aquarium, Bureau of Science, section 4, Act 1989 | | | 23,067.68 | 23,067.68 | |
| Record room, Baguio, for Executive Bureau, section 4, Act 1989 | | | 5,000.00 | 5,000.00 | |
| Baguio Light and Power Plant, Act 2004 | | | 27,396.87 | 17,474.02 | 9,922.85 |
| Roads and bridges allotments, Act 2052 | | | 300,895.64 | 300,895.64 | |
| Public works, Executive Bureau | | | 11,098.89 | 11,098.89 | |
| Public works, Bureau of Civil Service | | | 596.99 | 596.99 | |
| Public works, Bureau of Health | | | 2,917.44 | 2,917.44 | |
| Public works, Bureau of Agriculture | | | 2,984.94 | 2,984.94 | |
| Public works, Bureau of Forestry | | | 596.99 | 596.99 | |
| Public works, Bureau of Constabulary | | | 4,775.91 | 4,775.91 | |
| Public works, Bureau of Public Works | | | 2,984.94 | 2,984.94 | |
| Public works, Bureau of the Treasury | | | 596.99 | 596.99 | |
| <i>Total</i> | 7,356,629.22 | (281,391.96) | 5,351,640.66 | 11,843,951.09 | 582,926.83 |

Schedule No. 6. CONGRESSIONAL RELIEF FUND.

| | | | | | |
|---|-----------|------------|--------|-----------|--|
| Capas-O'Donnell-Iba Road, Act 1016 | 1,757.19 | (1,755.19) | (2.00) | | |
| Construction and repairs, schools buildings, Act 1275 | 27,693.84 | | | 27,693.84 | |
| Construction of Tarlac dyke, Act 1406 | 6,632.54 | | | 6,632.54 | |
| Manufacture of serum, Act 1799 | 5,711.00 | (5,711.00) | | | |
| <i>Total</i> | 41,794.57 | (7,466.19) | (2.00) | 34,326.38 | |

Schedule No. 7. PUBLIC WORKS BOND FUND.

| | | | | | |
|---|--------------|--|------------|--------------|-----------|
| Quarantine station, Cebu, Act 1342 | 17,947.28 | | | 17,631.05 | 316.23 |
| Public works, Bureau of Public Works, Act 1342 | 122,799.20 | | | 122,799.20 | |
| Manila Harbor and Pasig River, Act 1479 | 3,907,818.57 | | 25,711.66 | 3,933,300.33 | 229.90 |
| Port of Cebu, Acts 1342 and 1449 | 1,139,472.32 | | | 1,138,888.99 | 583.33 |
| Port of Iloilo, Acts 1342 and 1650 | 483,000.00 | | | 483,000.00 | |
| Marine railway and repair shop, Act 1342 | 13,986.31 | | | 13,986.31 | |
| Maintenance two survey parties, Act 1449 | 35,901.77 | | | 35,901.77 | |
| Puerto Princesa causeway, Act 1479 | 10,000.00 | | | 10,000.00 | |
| Improvements, Bilibid Prison, Acts 1342 and 1954 | 100,000.00 | | | 100,000.00 | |
| Construction Iloilo River wall, Act 1650 | 165,637.54 | | 4,362.46 | 160,031.75 | 9,968.25 |
| Harbor improvements projects, Act 1784, Wharf Sheds Manila | 346,980.75 | | 2,016.08 | 348,996.83 | |
| Improvement burnt area of Cebu, Act 1848 | 65,000.00 | | 16,420.04 | 81,420.04 | |
| Wright-Taft Road | 116,878.40 | | | 116,878.40 | |
| Parañaque Bridge | 13,000.00 | | | 13,000.00 | |
| Silang Road and Bridge | 10,600.00 | | | 10,600.00 | |
| Construction lighthouse | 230,000.00 | | | 230,000.00 | |
| Improvement, Engineer Island | 31,000.00 | | | 31,000.00 | |
| Benguet improvements | 425,000.00 | | | 425,000.00 | |
| Calamba-Los Baños Road | 59,600.00 | | | 59,600.00 | |
| Baguio-Trinidad Road | 2,500.00 | | | 2,500.00 | |
| Government lands, Sibul Springs, Act 1954 | 2,835.42 | | 4,998.85 | 7,834.27 | |
| Animal quarantine station, Act 1954 | 74,032.16 | | | 74,032.16 | |
| Government storehouses Manila, Act 1954 | 9,772.35 | | 67,997.57 | 77,769.92 | |
| Irrigation plant and system, Act 1954 | 248,330.99 | | 34,085.01 | 281,816.00 | 600.00 |
| Reimbursement, Manila River walls, Act 1954 | 246,000.00 | | | 246,000.00 | |
| Suluan Island light, Act 1954 | 39,061.35 | | 4.80 | 39,066.15 | |
| Constabulary barracks and quarters, Act 1954 | 85,000.00 | | | 85,000.00 | |
| Plans, Capitol Building, Act 1954 | 5,129.06 | | 4,748.00 | 9,877.06 | |
| Customs building Cebu, Act 1954 | 47,224.21 | | 141,568.92 | 188,793.13 | |
| General Hospital, Manila, Act 1954 | 752,956.88 | | 20,070.36 | 773,027.24 | |
| Building and gas plant, Philippine Medical School, Act 1954 | 196,231.68 | | 53,768.32 | 244,720.04 | 5,279.96 |
| River wall and widening Muelle Loney, Iloilo, Act 1954 | 17,315.16 | | 92,684.84 | 109,852.38 | 147.62 |
| Wards, San Lazaro Hospital, Act 1954 | 7,073.07 | | 22,478.17 | 29,551.24 | |
| Isabel Island light Act 1902 | 1,355.51 | | 2,468.36 | 3,823.87 | |
| Artesian well, Act 1954 | 150,000.00 | | | 94,298.67 | 55,701.33 |
| Forage plant and artesian well, Act 1954 | 18,000.00 | | | 18,000.00 | |
| Benguet Sanitarium, Act 1954 | 11,000.00 | | | | 11,000.00 |
| Cavite Boulevard, Act 1902 | | | 24,110.59 | 24,110.59 | |
| Improvement port of Manila, Act 1668 | 36,876.48 | | | 36,876.48 | |
| Improvement port of Manila, Act 1668, Additional riprap | 137,774.00 | | | 137,774.00 | |
| <i>Total</i> | 9,383,090.46 | | 517,494.03 | 9,816,757.87 | 83,826.62 |

THE INSULAR GOVERNMENT

PUBLIC WORKS BOND FUND

PUBLIC WORKS AND PERMANENT IMPROVEMENT BOND FUND.

Under authority of the Congress of the United States contained in section 2 of the Act of February 6, 1905, the Insular Government has incurred a bonded debt of ₱10,000,000 (\$5,000,000 United States currency) for the construction of port and harbor works, bridges, roads, buildings for provincial and municipal schools, court-houses, and other public improvements for the development of the Philippine Islands. The operations of the fund so established have been as follows:

| | Debit. | Credit. | | Debit. | Credit. |
|---|--------------|--------------|--|------------|------------|
| Proceeds of first issue of bonds, 1905..... | | 5,000,000.00 | Expenditures by fiscal years—Continued. | | |
| Premium on same..... | | 460,608.70 | Benguet improvements— | | |
| Proceeds of second issue of bonds, 1906..... | | 2,000,000.00 | 1905..... | 408,346.49 | |
| Premium on same..... | | 167,494.00 | 1906..... | 16,295.86 | |
| Proceeds of third issue of bonds, 1909..... | | 3,000,000.00 | 1908..... | 857.65 | |
| Premium on same..... | | 9,075.20 | | | 425,000.00 |
| Expenditures by fiscal years: | | | Quarantine station, Cebu— | | |
| Wright-Taft Road— | | | 1905..... | 10.00 | |
| 1905..... | 20,064.58 | | 1906..... | 15,640.06 | |
| 1906..... | 75,084.79 | | 1907..... | 1,954.38 | |
| 1907..... | 16,848.40 | | 1908..... | 267.17 | |
| 1908..... | 5,002.23 | | 1909..... | 75.67 | |
| 1910..... | (121.60) | | | | 17,947.28 |
| | | 116,878.40 | Calamba-Los Baños Road— | | |
| Manila Harbor and Pasig River— | | | 1906..... | 52,438.22 | |
| 1905..... | 821,940.46 | | 1907..... | 7,161.78 | |
| 1906..... | 1,863,782.35 | | | | 59,600.00 |
| 1907..... | 282,138.94 | | Causeway and wharf, Puerto Princesa— | | |
| 1908..... | 747,228.08 | | 1907..... | 5,541.87 | |
| 1909..... | 327,883.61 | | 1908..... | 462.21 | |
| 1910..... | 39,495.61 | | 1909..... | 3,995.92 | |
| 1911..... | 25,711.66 | | | | 10,000.00 |
| | | 4,108,180.71 | Baguio-Trinidad Road— | | |
| Port of Cebu— | | | 1906..... | 1,191.65 | |
| 1905..... | 4,964.21 | | 1907..... | 1,308.35 | |
| 1906..... | 243,337.36 | | | | 2,500.00 |
| 1907..... | 286,072.07 | | Maintenance of survey par- ties— | | |
| 1908..... | 464,009.16 | | 1906..... | 17,824.60 | |
| 1909..... | 91,107.44 | | 1907..... | 17,788.10 | |
| 1910..... | 49,982.08 | | 1908..... | 289.07 | |
| | | 1,139,472.32 | | | 35,901.77 |
| Port of Iloilo— | | | Iloilo River wall— | | |
| 1905..... | 43,146.13 | | 1908..... | 28.60 | |
| 1906..... | 207,651.44 | | 1909..... | 75,267.58 | |
| 1907..... | 224,213.89 | | 1910..... | 90,341.86 | |
| 1908..... | 2,268.59 | | 1911..... | 4,362.46 | |
| 1909..... | 5,719.95 | | | | 170,000.00 |
| | | 483,000.00 | Wharves, sheds, etc., Manila, Act 1784— | | |
| Parañaque Bridge, 1905..... | | 13,000.00 | 1908..... | 34,588.53 | |
| Silang Road and Bridge, 1905..... | | 10,600.00 | 1909..... | 312,092.00 | |
| Construction of lighthouses— | | | 1910..... | 300.22 | |
| 1905..... | 67,076.55 | | 1911..... | 2,016.08 | |
| 1906..... | 137,097.51 | | | | 348,996.83 |
| 1907..... | 20,852.53 | | Miscellaneous public works— | | |
| 1908..... | 4,973.41 | | 1905..... | 74,242.02 | |
| | | 230,000.00 | 1906..... | 41,209.50 | |
| Improvements of Engineer Island— | | | 1907..... | 7,847.68 | |
| 1905..... | 880.69 | | | | 122,799.20 |
| 1906..... | 12,129.13 | | Improvement of burnt area, Cebu— | | |
| 1907..... | 9,546.23 | | 1909..... | 5,127.43 | |
| 1908..... | 8,443.95 | | 1910..... | 59,872.57 | |
| | | 31,000.00 | 1911..... | 16,420.04 | |
| Marine railway and repair shop— | | | | | 81,420.04 |
| 1905..... | 12,225.20 | | Government lands, Sibul Springs, Act 1954— | | |
| 1907..... | 1,761.11 | | 1910..... | 5,001.15 | |
| | | 13,986.31 | 1911..... | 4,998.85 | |
| Improvement of Bilibid Pris- on— | | | | | 10,000.00 |
| 1906..... | 40,680.63 | | Animal quarantine station, Manila, Act 1954— | | |
| 1907..... | 42,239.68 | | 1910..... | | 85,000.00 |
| 1909..... | 3,252.02 | | Government storehouses, Ma- nila, Act 1954— | | |
| 1910..... | 13,827.67 | | 1910..... | 9,772.85 | |
| | | 100,000.00 | 1911..... | 67,997.57 | |
| | | | | | 77,769.92 |

Public Works and Permanent Improvement Bond Fund—Continued.

| Expenditures by fiscal years—Continued. | | Debit. | Credit. | Expenditures by fiscal years—Continued. | | Debit. | Credit. |
|---|------------|------------|---------|---|--------------|---------------|---------------|
| Irrigation plants and systems, Act 1954— | | | | River wall, Muelle Loney, Act 1954— | | | |
| 1910..... | 248,330.99 | | | 1910..... | 17,315.16 | | |
| 1911..... | 34,085.01 | 282,416.00 | | 1911..... | 92,684.84 | 110,000.00 | |
| Reimbursement, Manila River walls, Act 1954— | | | | Wards, San Lazaro Hospital, Act 1954— | | | |
| 1910..... | | 200,000.00 | | 1910..... | 7,073.07 | | |
| Suluan Island light, Act 1954— | | | | 1911..... | 22,478.17 | 29,551.24 | |
| 1910..... | 39,061.35 | | | Pasig River wall, Act 1954— | | | |
| 1911..... | 4.80 | 39,066.15 | | 1910..... | | 46,000.00 | |
| Isabel Island lights, Acts 1902 and 1954— | | | | Forage plant and artesian well, Act 1954— | | | |
| 1910..... | 1,355.51 | | | 1910..... | | 18,000.00 | |
| 1911..... | 2,468.36 | 3,823.87 | | Artesian wells, Act 1954— | | | |
| Constabulary barracks and quarters, Act 1954— | | | | 1910..... | | 150,000.00 | |
| 1910..... | | 100,000.00 | | Benguet Sanitarium, Act 1954— | | | |
| Plans, Capitol Building, Act 1954— | | | | 1910..... | | 11,000.00 | |
| 1910..... | 5,129.06 | | | Cavite Boulevard, Act 1902— | | | |
| 1911..... | 4,748.00 | 9,877.06 | | 1911..... | | 24,110.59 | |
| Customs building, Cebu, Act 1954— | | | | Expenditures to June 30, 1911..... | | 9,935,690.82 | |
| 1910..... | 47,224.21 | | | Real estate..... | 35,106.33 | | |
| 1911..... | 141,568.92 | 188,793.13 | | Public works and im- | 9,816,757.87 | | |
| General Hospital, Manila, Act 1954— | | | | provements..... | 83,826.62 | | |
| 1910..... | 759,929.64 | | | Equipment..... | 9,935,690.82 | | |
| 1911..... | 20,070.36 | 780,000.00 | | | | | |
| Buildings and gas plant, Philippine Medical School, Act 1954— | | | | <i>Balances June 30, 1911:</i> | | | |
| 1910..... | 196,231.68 | | | Cash—Treasury..... | | 701,487.08 | |
| 1911..... | 53,768.32 | 250,000.00 | | | | 10,637,177.90 | 10,637,177.90 |

THE INSULAR GOVERNMENT

SPECIAL AND TRUST FUNDS

SPECIAL AND TRUST FUNDS.

MISCELLANEOUS TRUST FUNDS.

| | Balances June 30, 1910. | Transfers. | Receipts. | Total. | Expen- ditures. | Balances June 30, 1911. |
|--|-------------------------------|------------|----------------------|----------------------|----------------------|-------------------------------|
| Guarantee Fund, Bureau of Lands | 19,143.72 | | 149,790.99 | 168,934.71 | 140,555.47 | 28,379.24 |
| Guarantee Fund, Bureau of Agriculture | | | 108.95 | 108.95 | | 108.95 |
| Guarantee Fund, Bureau of Constabulary | 1,485.00 | | 7,071.13 | 8,556.13 | 6,442.53 | 2,113.60 |
| Contractor's Fund, Bureau of Public Works | 3,463.50 | | 6,632.26 | 10,095.76 | 4,833.50 | 5,262.26 |
| Estates Deceased Employees, Bureau of Justice | 3,283.20 | | 26,632.23 | 29,915.58 | 23,263.43 | 7,652.10 |
| Extra Services of Employees, Bureau of Customs | (106.00) | | 43,559.19 | 43,453.19 | 43,353.76 | 99.43 |
| Services of Officers in Private Bonded Warehouses | 495.03 | | 3,886.01 | 3,881.04 | 3,364.34 | 516.70 |
| Refundable Surplus on Customs Auction Sales | 172.48 | | 439.34 | 611.82 | 172.43 | 439.34 |
| Guarantee Fund, Bureau of Customs | 431,650.90 | | 10,886,688.25 | 11,318,339.15 | 10,980,309.90 | 338,029.25 |
| Guarantee Fund, Bureau of Internal Revenue | 3,748.26 | | 85,317.67 | 89,065.93 | 83,149.81 | 6,916.12 |
| Rizal Monument Fund, Bureau of Treasury | 125,012.54 | | 4,173.92 | 129,186.46 | 21,097.43 | 108,089.03 |
| Guarantee Fund, cold storage division | 879.00 | | 1,107.00 | 1,986.00 | 429.30 | 1,556.70 |
| Guarantee Fund, Bureau of Printing | 465.99 | | 18,862.15 | 19,328.14 | 18,357.81 | 470.33 |
| Billibid Prisoners' Fund, Bureau of Prisons | 2,791.06 | | 7,451.44 | 10,242.50 | 7,366.18 | 2,876.32 |
| Guarantee Fund, Bureau of Prisons | 5,077.50 | | 5,329.30 | 10,406.80 | 6,367.00 | 4,039.80 |
| Guarantee Fund, University of the Philippines | | 1,023.39 | | 1,023.39 | | 1,023.39 |
| Students' Guarantee Fund, Philippine Medical School | 1,212.28 | (1,023.39) | 30.99 | 219.88 | 219.88 | |
| Guarantee Fund, Bureau of Education | 874.35 | | 1,415.15 | 2,289.50 | 2,026.91 | 262.59 |
| Prize Fund, Postal Savings Bank contest | | | 2,000.00 | 2,000.00 | | 2,000.00 |
| Supreme Court Fund, Judiciary | 1,879.44 | | 8,306.56 | 10,186.00 | 8,449.70 | 1,736.30 |
| Judiciary Fund, Judiciary | 86,296.55 | | 146,030.92 | 232,327.47 | 122,677.72 | 109,649.75 |
| Sheriff of Manila Fund, Judiciary | 14,059.33 | | 133,167.21 | 147,226.54 | 142,765.15 | 4,461.39 |
| Registration Fees, Court of Land Registration | 11,596.71 | | 14,302.61 | 25,899.32 | 12,386.45 | 13,512.87 |
| Register of Deeds Fund, Judiciary | 596.97 | | 6,063.90 | 6,660.87 | 5,972.10 | 688.77 |
| Fire Line Badge Fund, fire department | 412.00 | | | 412.00 | 64.00 | 348.00 |
| Guarantee Fund, justice of peace, city of Manila | 311.87 | | | 311.87 | | 311.87 |
| Conservatory of Music Fund | 1,079.70 | | 37.79 | 1,117.49 | | 1,117.49 |
| Guarantee Fund, firearms and ammunition licenses | 450.00 | | | 450.00 | | 450.00 |
| Civil Service Fund | 324,260.62 | | 296,049.13 | 620,309.75 | 321,073.78 | 299,235.97 |
| Contractor Guarantee Fund, city of Manila | 33,269.00 | | 13,214.98 | 51,483.98 | 46,182.40 | 5,301.58 |
| Spectroscope Fund, Bureau of Science | | | 850.00 | 850.00 | | 850.00 |
| American Bank Trust Fund | | | 37.20 | 37.20 | 37.20 | |
| Guarantee Fund, Philippine School of Arts and Trades | | | 228.00 | 228.00 | | 228.00 |
| Cebu Street Railway Franchise, article 22, Act 2034 | | | 3,000.00 | 3,000.00 | | 3,000.00 |
| Internal Revenue Apportionment, section 3, Act 1964 | | | 3,143,539.60 | 3,143,539.60 | 3,143,539.60 | |
| Total | 1,073,861.00 | | 15,019,825.02 | 16,093,686.02 | 15,142,957.73 | 950,728.29 |

SUNDRY SPECIAL FUNDS.

| Refer- ence page. | Summary of balances. | Cash. | Invest- ments. | Accounts receivable. | Total. |
|-------------------------|---|---------------------|---------------------|-------------------------|---------------------|
| 102 | Pension and Retirement Fund, Act 1633 | 33,901.15 | 149,618.00 | 1,240.00 | 184,759.15 |
| 102 | Refundable export duties | 33,151.28 | | | 33,151.28 |
| 102 | Outstanding liabilities, section 45, Act 1792 | 19,396.00 | | | 19,396.00 |
| 102 | Money Order Fund | 893,090.41 | | | 893,090.41 |
| 103 | Assurance Fund, Act 496 | 17,402.05 | 48,809.00 | | 66,211.05 |
| 103 | Postal Savings Bank Fund, Act 1493 | 369,580.94 | 1,696,875.50 | 39,577.10 | 2,105,933.54 |
| 104 | Interest accrued and unpaid | 863,954.66 | | | 863,954.66 |
| 105 | Provincial and municipal internal revenue, Act 1964 | | | | |
| 105 | Pension Fund, Bureau of Navigation, Act 1980 | 11,518.58 | | | 11,518.58 |
| 12 | Total | 2,241,995.07 | 1,895,102.50 | 40,817.10 | 4,177,914.67 |

PENSION AND RETIREMENT FUND, ACT 1638—BUREAU OF CONSTABULARY.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-----------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| Balances June 30, 1910: | | | | | |
| INVESTMENTS— | | | | | |
| Philippine Railway bonds..... | 80,400.00 | | | | |
| Manila Railway bonds..... | 88,218.00 | | | | |
| Sewer and waterworks bonds, first series..... | 60,000.00 | | | | |
| Mortgage loans..... | 12,000.00 | | | | |
| | | | | | |
| | | | 185,618.00 | | |
| Cash— | | | | | |
| Treasury..... | 24,727.72 | | | | |
| Other officers..... | 1,240.00 | | | | |
| | | | 25,967.72 | | |
| | | | | 161,585.72 | |
| Operation: | | | | | |
| INCOME— | | | | | |
| Assessments..... | 20,298.08 | | | 20,111.66 | + 186.42 |
| Interest on bank deposits..... | 700.00 | | | 2,604.67 | —1,904.67 |
| Interest on investments— | | | | | |
| Philippine Railway bonds..... | 1,280.00 | | | 686.24 | + 593.76 |
| Manila Railway bonds..... | 1,568.15 | | | 1,463.86 | + 104.29 |
| Sewer and waterworks bonds, first series..... | 2,400.00 | | | 586.66 | +1,813.34 |
| Sewer and waterworks bonds, third series..... | 22.66 | | | | + 22.66 |
| Mortgage loans..... | 952.00 | | | 600.00 | + 352.00 |
| | | | | | |
| Gross income..... | 27,220.89 | | | 26,053.09 | +1,167.80 |
| EXPENSES— | | | | | |
| Pensions paid..... | 4,047.46 | | | 5,922.67 | —1,875.21 |
| | | | | | |
| Net income..... | 23,173.43 | | 23,173.43 | 20,130.42 | +3,043.01 |
| Balances June 30, 1911: | | | | | |
| INVESTMENTS— | | | | | |
| Philippine Railway bonds..... | 80,400.00 | | | | |
| Manila Railway bonds..... | 88,218.00 | | | | |
| Sewer and waterworks bonds, first series..... | 60,000.00 | | | | |
| Sewer and waterworks bonds, third series..... | 6,000.00 | | | | |
| Mortgage loans..... | 20,000.00 | | | | |
| | | | | | |
| | | | 149,618.00 | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Interest accrued and due on— | | | | | |
| Philippine Railway bonds..... | 640.00 | | | | |
| Sewer and waterworks bonds, first series..... | 600.00 | | | | |
| | | | | | |
| | | | 1,240.00 | | |
| CASH— | | | | | |
| Treasury and depositories..... | | | 33,901.15 | | |
| | | | | | |
| | | 184,759.15 | | | |
| | | 184,759.15 | 184,759.15 | | |

REFUNDABLE EXPORT DUTIES—BUREAU OF CUSTOMS.

| | | | | | |
|---|------------|------------|------------|------------|-------------|
| Balances June 30, 1910: | | | | | |
| Cash—Treasury..... | | | 260,408.30 | | |
| Receipts during year..... | | | | 238,769.98 | —238,769.98 |
| Refunds during year..... | 143,615.43 | | 869,095.78 | | —725,480.35 |
| Unclaimed amounts transferred to customs revenue..... | 83,641.59 | | 54,129.80 | | + 29,511.79 |
| Balances June 30, 1911: | | | | | |
| Cash—Treasury..... | | | 83,151.28 | | |
| | | | | | |
| | | 260,408.30 | 260,408.30 | | |

OUTSTANDING LIABILITIES, SECTION 45, ACT 1792.

| | | | | | |
|--|--|-----------|-----------|----------|------------|
| Balances June 30, 1910: | | | | | |
| Cash—Treasury..... | | | 15,144.22 | | |
| Transfer from Bureau of Supply, cold storage division..... | | | | 29.42 | |
| Receipts and Expenditures: | | | | | |
| Receipts..... | | | 4,349.90 | 1,164.98 | + 3,184.92 |
| Expenditures..... | | 98.12 | | 2,390.14 | — 2,292.02 |
| Balances June 30, 1911: | | | | | |
| Cash—Treasury..... | | | 19,396.00 | | |
| | | | | | |
| | | 19,494.12 | 19,494.12 | | |

MONEY ORDER FUND—BUREAU OF POSTS.

| | | | | | |
|-----------------------------------|------------|---------------|---------------|---------------|---------------|
| Balances June 30, 1910: | | | | | |
| CASH— | | | | | |
| Treasury..... | 164,871.00 | | | | |
| Other officers..... | 233,566.58 | | | | |
| | | | 397,937.58 | | |
| Receipts and Expenditures: | | | | | |
| Receipts..... | | | 12,265,766.15 | 9,781,690.48 | +2,484,075.67 |
| Expenditures..... | | 11,770,613.32 | | 10,600,995.02 | +1,169,618.30 |
| Balances June 30, 1911: | | | | | |
| CASH— | | | | | |
| Treasury..... | 738,637.29 | | | | |
| Other officers..... | 154,453.12 | | | | |
| | | | 893,090.41 | | |
| | | | | | |
| | | 12,663,703.73 | 12,663,703.73 | | |

ASSURANCE FUND, ACT 496.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|------------------|-------------------|------------------|-------------------|--|
| | | Debit. | Credit. | | |
| Balances June 30, 1910: | | | | | |
| INVESTMENTS— | | | | | |
| Manila Railway bonds..... | 16,609.00 | | | | |
| Sewer and waterworks bonds..... | 14,000.00 | | | | |
| Real estate mortgage loans..... | 10,000.00 | | | | |
| Bank stock..... | 2,200.00 | | | | |
| | <u>42,809.00</u> | | | | |
| CASH— | | | | | |
| Treasury..... | 5,670.59 | | | | |
| Other officers..... | 502.22 | | | | |
| | <u>6,172.81</u> | | | | |
| | | | 48,981.81 | | |
| Operation: | | | | | |
| INCOME— | | | | | |
| Percentage fees on lands registered..... | 14,252.50 | | | 8,177.34 | + 6,075.16 |
| Interest on bank deposits..... | 140.00 | | | 1,040.56 | — 900.56 |
| Interest on Manila Railway bonds..... | 784.08 | | | 781.94 | + 52.14 |
| Interest on sewer and waterworks bonds..... | 442.66 | | | 136.90 | + 305.76 |
| Interest on real estate mortgage loans..... | 1,500.00 | | | 600.00 | + 900.00 |
| Dividends on bank stock..... | 110.00 | | | 110.00 | |
| Total income..... | <u>17,229.24</u> | | 17,229.24 | <u>10,796.74</u> | + 6,432.50 |
| Balances June 30, 1911: | | | | | |
| INVESTMENTS— | | | | | |
| Manila Railway bonds..... | 16,609.00 | | | | |
| Sewer and waterworks bonds..... | 20,000.00 | | | | |
| Real estate mortgage loans..... | 10,000.00 | | | | |
| Bank stock..... | 2,200.00 | | | | |
| | <u>48,809.00</u> | | | | |
| CASH— | | | | | |
| Treasury..... | 16,789.82 | | | | |
| Other officers..... | 612.23 | | | | |
| | <u>17,402.05</u> | | | | |
| | | 66,211.05 | | | |
| | | <u>66,211.05</u> | <u>66,211.05</u> | | |

POSTAL SAVINGS BANK FUND, ACT 1493—OPERATION STATEMENT.

| | | | | | |
|---|---------------------|-----------|---------------------|------------------|--------------|
| Balances June 30, 1910: | | | | | |
| CASH— | | | | | |
| Treasury and other depositories..... | 550,534.71 | | | | |
| Other officers..... | 64,761.45 | | | | |
| | <u>615,296.16</u> | | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Accrued interest..... | | 13,666.09 | | | |
| INVESTMENTS— | | | | | |
| Philippine Railway bonds..... | 247,000.00 | | | | |
| Manila Railroad bonds..... | 323,875.50 | | | | |
| Manila sewer and waterworks bonds..... | 260,000.00 | | | | |
| Real estate mortgage loans..... | 221,400.00 | | | | |
| | <u>1,052,275.50</u> | | | | |
| | | | 1,681,237.75 | | |
| Appropriations: | | | | | |
| Section 19, Act 1493, to cover deficit..... | | | 28,521.43 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Salaries and wages..... | 63,201.90 | | 54,521.24 | | + 8,680.66 |
| Expenses of personnel..... | 233.78 | | 360.39 | | — 126.61 |
| Office expenses..... | 11,781.72 | | 6,575.75 | | + 5,205.97 |
| Rentals..... | 2,457.71 | | 1,962.88 | | + 464.83 |
| Other expenses..... | 1,286.21 | | 1,176.92 | | + 109.29 |
| Total expenses..... | <u>78,961.32</u> | | | 64,627.18 | + 14,334.14 |
| INCOME— | | | | | |
| Interest on Philippine Railway bonds..... | 12,733.33 | | 7,884.45 | | + 4,848.88 |
| Interest on Manila Railroad bonds..... | 16,048.53 | | 21,233.19 | | — 5,184.66 |
| Interest on sewer and waterworks bonds..... | 10,855.56 | | 3,928.01 | | + 6,927.55 |
| Interest on mortgage loans..... | 27,544.36 | | 15,177.75 | | + 12,366.61 |
| Interest on bank deposits..... | 17,066.65 | | 17,495.40 | | — 428.75 |
| Total interest..... | <u>84,248.43</u> | | 65,718.80 | | + 18,529.63 |
| Interest paid depositors..... | 33,808.54 | | 27,809.21 | | + 5,999.33 |
| Net interest receipts..... | <u>50,439.89</u> | | | 37,909.59 | + 12,530.30 |
| Loss in Operation..... | <u>28,521.43</u> | 28,521.43 | | <u>28,717.59</u> | + 1,896.16 |
| Deposits: | | | | | |
| Received during the year..... | 2,851,970.49 | | 2,243,501.26 | | + 608,469.23 |
| Withdrawn during the year..... | <u>2,431,742.35</u> | | <u>2,018,213.47</u> | | + 413,528.88 |
| Increase in deposits..... | | | 420,228.14 | 230,287.79 | + 189,940.35 |

Postal Savings Bank Fund, Act 1493—Operation Statement—Continued.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|-------------------|--------------|-------------------|--|
| | Debit. | Credit. | | |
| Savings Stamps: | | | | |
| Sold during the year..... | 31,963.65 | | 12,781.35 | + 19,182.30 |
| Redeemed during the year..... | 27,596.00 | | 12,323.60 | + 15,272.40 |
| Increase in savings stamps unredeemed..... | | 4,367.65 | 457.75 | + 3,909.90 |
| Balances June 30, 1911: | | | | |
| CASH— | | | | |
| Treasury and other depositories..... | 332,604.92 | | | |
| Other officers..... | 36,976.02 | | | |
| | 369,580.94 | | | |
| ACCOUNTS RECEIVABLE— | | | | |
| Accrued interest..... | 39,577.10 | | | |
| INVESTMENTS— | | | | |
| Philippine Railway bonds..... | 505,000.00 | | | |
| Manila Railroad bonds..... | 323,875.50 | | | |
| Manila sewer and waterworks bonds..... | 460,000.00 | | | |
| Real estate mortgage loans..... | 407,800.00 | | | |
| | 1,696,675.50 | | | |
| | 2,105,833.54 | | | |
| | 2,134,354.97 | 2,134,354.97 | | |

POSTAL SAVINGS BANK FUND, ACT 1493—BALANCE SHEET JUNE 30, 1911, AND JUNE 30, 1910.

| ASSETS. | | June 30, 1911. | June 30, 1910. | Increase (+) or decrease (-). |
|--|------------|-------------------|-------------------|--|
| Cash: | | | | |
| Insular Treasury and other depositories..... | 332,604.92 | 550,534.71 | | -217,929.79 |
| In hands of collecting officers..... | 36,976.02 | 64,761.45 | | -27,785.43 |
| | | 369,580.94 | 615,296.16 | -245,715.22 |
| Accounts receivable: | | | | |
| Accrued interest..... | 39,577.10 | 13,666.09 | | + 25,911.01 |
| Investments: | | | | |
| Philippine Railway bonds..... | 505,000.00 | 247,000.00 | | +258,000.00 |
| Manila Railroad bonds..... | 323,875.50 | 323,875.50 | | |
| Manila sewer and waterworks bonds..... | 460,000.00 | 260,000.00 | | +200,000.00 |
| Real estate mortgage loans..... | 407,800.00 | 221,400.00 | | +186,400.00 |
| | | 1,696,675.50 | 1,052,275.50 | +644,400.00 |
| Total..... | | 2,105,833.54 | 1,681,237.75 | +424,595.79 |
| LIABILITIES. | | | | |
| Deposits: | | | | |
| Due depositors..... | | 2,099,474.49 | 1,679,246.35 | +420,228.14 |
| Savings stamps unredeemed..... | | 6,359.05 | 1,991.40 | + 4,367.65 |
| Total..... | | 2,105,833.54 | 1,681,237.75 | +424,595.79 |

INTEREST ACCRUED AND UNPAID.

To get true statistical results, interest on the bonded indebtedness of the Government, as well as guaranteed interest (Philippine Railway bonds and Manila Railroad bonds), is charged to the proper expense account as it accrues and credited to this fund to which payments of coupons by the disbursing agent of the Government at Washington are charged as they are made.

| CREDITS. | | Total. | Friar lands bonds. | Public works bonds. | Sewer and waterworks bonds. | Philippine Railway bonds. | Manila Railroad bonds. |
|-----------------------------------|--------------|-------------|-----------------------|------------------------|-----------------------------------|---------------------------------|------------------------------|
| Balances June 30, 1910: | | | | | | | |
| Cash— | | | | | | | |
| Treasury..... | (40,000.00) | (46,666.67) | | | 6,666.67 | | |
| Other officers..... | 830,649.78 | 284,880.00 | 155,300.00 | | 140,360.00 | 250,109.78 | |
| Total balance..... | 790,649.78 | 238,213.33 | 155,300.00 | | 147,026.67 | 250,109.78 | |
| Interest accrued during year..... | 2,040,053.32 | 560,000.00 | 400,000.00 | | 320,000.00 | 612,591.10 | 147,462.22 |
| Total credits..... | 2,830,703.10 | 798,213.33 | 555,300.00 | | 467,026.67 | 862,700.88 | 147,462.22 |
| DEBITS. | | | | | | | |
| Interest paid during year..... | 1,966,748.44 | 560,520.00 | 399,840.00 | | 319,780.00 | 544,146.22 | 142,462.22 |
| Balances June 30, 1911: | | | | | | | |
| Cash— | | | | | | | |
| Treasury..... | (40,000.00) | (46,666.67) | | | 6,666.67 | | |
| Other officers..... | 903,954.66 | 284,360.00 | 155,460.00 | | 140,580.00 | 318,554.66 | 5,000.00 |
| Total balance..... | 863,954.66 | 237,693.33 | 155,460.00 | | 147,246.67 | 318,554.66 | 5,000.00 |
| Total debits..... | 2,830,703.10 | 798,213.33 | 555,300.00 | | 467,026.67 | 862,700.88 | 147,462.22 |

PROVINCIAL AND MUNICIPAL INTERNAL REVENUE, SECTIONS 1, 2, AND 3, ACT 1964.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|--------------|---------------------|---------------------|-------------------|-------------------------------|
| | | Debit. | Credit. | | |
| Balances June 30, 1910: | | | | | |
| Cash—Treasury..... | | | 8,468.64 | | |
| Receipts: | | | | | |
| Sections 1 and 2, Act 1964..... | 4,473,979.03 | | | | |
| Apportionments, section 3, Act 1964 (see Miscellaneous Trust Funds)..... | 3,143,539.60 | | | | |
| | | | 7,617,518.63 | 7,270,093.71 | +347,424.92 |
| Payments to provinces and municipalities: | | | | | |
| Sections 1 and 2, Act 1964..... | 4,471,624.13 | | | | |
| Apportionments, section 3, Act 1964 (see Miscellaneous Trust Funds)..... | 3,143,539.60 | | | | |
| | | 7,615,163.73 | | 7,276,326.65 | +338,837.08 |
| Transfers to Insular internal revenue..... | | 10,823.54 | | 63,404.62 | — 52,581.08 |
| Balances June 30, 1911: | | | | | |
| (None.) | | | | | |
| | | <u>7,625,987.27</u> | <u>7,625,987.27</u> | | |

PENSION FUND, BUREAU OF NAVIGATION, ACT 1980.

| | | | | | |
|----------------------------|-----------|------------------|------------------|--------|-------------|
| Balances June 30, 1910: | | | | | |
| Cash— | | | | | |
| Treasury..... | 404.89 | | | | |
| Other officers..... | 1.84 | | | | |
| | | | 406.73 | | |
| Receipts: | | | | | |
| Assessments collected..... | | | 11,111.85 | 406.73 | + 10,705.12 |
| Balances June 30, 1911: | | | | | |
| CASH— | | | | | |
| Treasury..... | 11,524.58 | | | | |
| Other officers..... | (6.00) | | | | |
| | | 11,518.58 | | | |
| | | <u>11,518.58</u> | <u>11,518.58</u> | | |

SUMMARY OF THE CASH ACCOUNT OF THE INSULAR TREASURER, FISCAL YEAR ENDED JUNE 30, 1911.

| | General Fund. | Depository Funds. | Silver Certificates Redemption Fund. | Exchange of currency. | Total. |
|-----------------------------|---------------|-------------------|--------------------------------------|-----------------------|----------------|
| DEBITS. | | | | | |
| Balances June 30, 1910 | 34,508,049.15 | 9,689,084.46 | 26,502,590.50 | | 70,699,724.11 |
| Deposits: | | | | | |
| July, 1910..... | 3,189,132.17 | 13,797,116.01 | 162,000.00 | 5,531,368.26 | 22,679,616.44 |
| August, 1910..... | 3,407,642.85 | 10,402,854.41 | 1,150,000.00 | 5,005,828.08 | 19,966,324.84 |
| September, 1910..... | 3,707,375.61 | 8,943,301.30 | 50,000.00 | 5,367,902.28 | 18,068,579.19 |
| October, 1910..... | 4,264,360.70 | 9,569,823.29 | 915,000.00 | 5,302,630.60 | 20,051,814.59 |
| November, 1910..... | 3,467,690.66 | 10,453,362.31 | 745,000.00 | 6,647,226.84 | 21,313,279.81 |
| December, 1910..... | 3,908,953.95 | 9,965,192.49 | 890,000.00 | 8,062,903.53 | 22,827,050.02 |
| January, 1911..... | 5,027,304.19 | 9,348,749.23 | 1,010,000.00 | 5,164,588.02 | 20,550,641.44 |
| February, 1911..... | 2,809,181.29 | 10,011,755.20 | 1,175,000.00 | 5,059,468.22 | 19,055,404.71 |
| March, 1911..... | 4,181,937.55 | 6,966,489.95 | 1,320,000.00 | 4,885,474.82 | 17,343,902.32 |
| April, 1911..... | 3,931,030.81 | 9,487,086.85 | 1,360,000.00 | 4,152,520.38 | 18,930,638.04 |
| May, 1911..... | 3,672,041.69 | 8,899,461.93 | 965,000.00 | 4,168,425.08 | 17,704,928.70 |
| June, 1911..... | 5,324,557.69 | 11,522,104.91 | 1,820,000.00 | 4,890,492.74 | 22,557,155.34 |
| Total deposits | 46,891,208.66 | 119,357,297.88 | 11,562,000.00 | 64,238,828.90 | 242,049,335.44 |
| Total debits | 81,399,257.81 | 129,046,382.34 | 38,064,590.50 | 64,238,828.90 | 312,749,059.55 |
| CREDITS. | | | | | |
| Withdrawals: | | | | | |
| July, 1910..... | 3,296,898.09 | 11,966,222.14 | 100,000.00 | 5,531,368.26 | 20,914,488.49 |
| August, 1910..... | 3,808,426.41 | 10,429,610.55 | 1,045,000.00 | 5,005,828.08 | 20,288,865.04 |
| September, 1910..... | 4,821,864.99 | 9,122,565.09 | 1,351,000.00 | 5,367,902.28 | 20,663,332.36 |
| October, 1910..... | 3,652,798.05 | 10,214,832.13 | 1,458,000.00 | 5,302,630.60 | 20,628,260.78 |
| November, 1910..... | 3,952,392.24 | 9,098,149.18 | 1,356,000.00 | 6,647,226.84 | 21,053,768.26 |
| December, 1910..... | 4,437,877.43 | 10,497,232.72 | 1,562,681.00 | 8,062,903.53 | 24,560,694.73 |
| January, 1911..... | 4,284,975.99 | 9,119,330.00 | | 5,164,588.02 | 18,568,894.01 |
| February, 1911..... | 3,526,081.11 | 10,337,102.25 | 696,000.00 | 5,059,468.22 | 19,618,651.58 |
| March, 1911..... | 4,214,169.97 | 9,064,860.53 | 338,000.00 | 4,885,474.82 | 18,502,505.32 |
| April, 1911..... | 4,582,448.76 | 8,702,329.14 | 442,000.00 | 4,152,520.38 | 17,879,298.28 |
| May, 1911..... | 4,013,227.94 | 9,082,708.75 | 517,000.00 | 4,168,425.08 | 17,781,361.77 |
| June, 1911..... | 4,872,511.15 | 11,033,762.91 | 1,850,000.00 | 4,890,492.74 | 22,655,766.80 |
| Total withdrawals | 49,463,672.13 | 118,688,705.39 | 10,724,681.00 | 64,238,828.90 | 243,115,887.42 |
| Balances June 30, 1911..... | 31,935,585.68 | 10,357,676.95 | 27,339,909.50 | | 69,633,172.13 |
| Total | 81,399,257.81 | 129,046,382.34 | 38,064,590.50 | 64,238,828.90 | 312,749,059.55 |

REPORT OF THE AUDITOR

THE GOLD-STANDARD FUND.

On July 1, 1903, the currency of the Philippines, theretofore upon a silver basis, was established upon a gold standard with the peso equivalent to 50 cents United States currency, and this fund was constituted to maintain the parity of the currency and to control within reasonable limits the foreign exchanges, the Treasurer being authorized to sell New York exchange in amounts of not less than \$1,000 United States currency at rates fixed by him with the approval of the Secretary of Finance and Justice.

OPERATION STATEMENT.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|---------------|-------------------|---------------|-------------------|--|
| | | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| CASH— | | | | | |
| Treasury and other depositories | 18,876,038.24 | | | | |
| Other officers | 39,807.70 | | | | |
| | 18,915,845.94 | | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Due from United States mints | 463,333.36 | | | | |
| | | | 19,379,179.30 | | |
| Operation—Receipts and Expenditures: | | | | | |
| RECEIPTS— | | | | | |
| Interest on deposits | 629,469.16 | | 509,057.86 | | +120,411.30 |
| Premium on exchange | 237,302.83 | | 213,118.04 | | + 74,184.79 |
| Seigniorage on coinage | 391,823.44 | | 1,065,771.11 | | —673,942.67 |
| Sale of money boxes | 105.40 | | 412.45 | | — 307.05 |
| Sales of proof sets | | | 44.00 | | — 44.00 |
| Seized and confiscated coins | | | 499.00 | | — 499.00 |
| Insurance on lost funds | | | 41.40 | | — 41.40 |
| Reimbursements covering provincial shipments of currency | 2,778.51 | | 3,425.03 | | — 646.52 |
| <i>Total receipts</i> | 1,311,484.34 | | | 1,792,368.89 | —480,884.55 |
| EXPENDITURES— | | | | | |
| Expenses of coinage | 59,820.84 | | 154,722.52 | | — 94,901.68 |
| Printing currency | | | 40,612.92 | | — 40,612.92 |
| Freight and Insurance (United States shipments) | 2,897.32 | | 9,671.66 | | — 6,774.34 |
| Miscellaneous expenses | 7,749.42 | | 12,816.40 | | — 5,066.98 |
| <i>Total expenditures</i> | 70,467.58 | | | 217,823.50 | —147,355.92 |
| <i>Net receipts</i> | 1,241,016.76 | | 1,241,016.76 | 1,574,545.39 | —333,528.63 |
| <i>Balances June 30, 1911:</i> | | | | | |
| CASH— | | | | | |
| Treasury and other depositories | 20,153,531.50 | | | | |
| Other officers | 25,512.16 | | | | |
| | 20,179,043.66 | | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Amount due from United States mints | 441,152.40 | | | | |
| | | 20,620,196.06 | | | |
| | | 20,620,196.06 | 20,620,196.06 | | |

CONGRESSIONAL RELIEF FUND.

LOANS TO PROVINCES, ACT 1666.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|------------|-------------------|------------|----------------------|--|
| | | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| Investments—Provincial and municipal loans | 102,200.00 | | | | |
| Cash—Treasury | 4,733.91 | | | | |
| | | | 106,933.91 | | |
| Operation: | | | | | |
| Income—Interest on loans | | | 4,081.44 | 4,151.69 | — 70.25 |
| <i>Balances June 30, 1911:</i> | | | | | |
| Investments—Provincial and municipal loans | 91,850.00 | | | | |
| Cash—Treasury | 19,165.35 | | | | |
| | | 111,015.35 | | | |
| | | 111,015.35 | 111,015.35 | | |

CAPAS-O'DONNELL-IBA ROAD,* ACT 1016.

| | | | | | |
|--|--|------|------|--|--|
| <i>Balances June 30, 1910:</i> | | | | | |
| (None.) | | | | | |
| Receipts during year | | | 2.00 | | |
| Transfer: | | | | | |
| To serum and cattle quarantine station, Act 1799 | | 2.00 | | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| (None.) | | 2.00 | 2.00 | | |

SERUM AND CATTLE QUARANTINE STATION,* ACT 1799.

| | | | | | |
|---|--|------|------|--|--|
| <i>Balances June 30, 1910:</i> | | | | | |
| (None.) | | | | | |
| Transfer: | | | | | |
| From Capas-O'Donnell-Iba Road, Act 1016 | | | 2.00 | | |
| Expense | | 2.00 | | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| (None.) | | 2.00 | 2.00 | | |

* Account closed.

WARRANTS PAYABLE FUND.

| | Fiscal year 1911. | | Fiscal year 1910. | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Debit. | Credit. | Debit. | Credit. |
| <i>Balance at beginning of year:</i> | | | | |
| Warrants outstanding..... | | 2,667,657.64 | | 2,140,508.37 |
| Warrants Issued During Year: | | | | |
| July..... | 2,931,773.67 | | 3,127,306.02 | |
| August..... | 3,597,216.71 | | 3,592,695.90 | |
| September..... | 4,737,035.53 | | 4,493,659.79 | |
| October..... | 3,806,803.00 | | 3,470,392.47 | |
| November..... | 4,094,272.54 | | 3,779,288.86 | |
| December..... | 4,873,701.29 | | 5,216,512.68 | |
| January..... | 3,847,240.71 | | 3,441,041.27 | |
| February..... | 3,413,542.35 | | 3,931,574.83 | |
| March..... | 4,906,718.10 | | 4,572,706.26 | |
| April..... | 3,744,572.85 | | 3,673,926.98 | |
| May..... | 3,975,929.68 | | 4,436,113.63 | |
| June..... | 5,576,483.82 | | 5,975,041.10 | |
| <i>Total warrants issued.....</i> | | 49,510,290.25 | | 49,710,259.79 |
| Warrants Paid During Year: | | | | |
| July..... | 3,296,898.09 | | 3,762,997.49 | |
| August..... | 3,808,426.41 | | 3,679,745.70 | |
| September..... | 4,821,864.99 | | 3,492,780.85 | |
| October..... | 3,652,798.05 | | 4,393,279.83 | |
| November..... | 3,952,392.24 | | 3,507,305.63 | |
| December..... | 4,437,877.43 | | 4,724,349.11 | |
| January..... | 4,234,975.99 | | 4,234,164.80 | |
| February..... | 3,526,081.11 | | 3,845,858.29 | |
| March..... | 4,214,169.97 | | 3,588,677.35 | |
| April..... | 4,582,448.76 | | 4,276,973.51 | |
| May..... | 4,013,227.94 | | 3,449,324.96 | |
| June..... | 4,372,511.15 | | 6,228,153.00 | |
| <i>Total warrants paid.....</i> | 49,463,672.13 | | 49,186,110.52 | |
| <i>Balance at close of year:</i> | | | | |
| Warrants outstanding..... | | 2,714,275.76 | | 2,667,657.64 |
| | <u>52,177,947.89</u> | <u>52,177,947.89</u> | <u>51,850,768.16</u> | <u>51,850,768.16</u> |

THE INSULAR GOVERNMENT

SINKING FUNDS

SINKING FUNDS.

FRIAR LANDS BOND SINKING FUND, ACT 1749.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|---------------------|---------------------|---------------------|-------------------|--|
| | | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| INVESTMENTS— | | | | | |
| Philippine railway bonds..... | 906,300.00 | | | | |
| Public works bonds..... | 80,000.00 | | | | |
| Provincial and municipal loans..... | 312,379.88 | | | | |
| | <u>1,298,679.88</u> | | | | |
| Cash— | | | | | |
| Treasury..... | 577,674.35 | | | | |
| Other officers..... | 20,326.25 | | | | |
| | <u>598,000.60</u> | | | | |
| | | | 1,896,680.48 | | |
| Reimbursement from Appropriated Surplus, Section 1, Act 1749: | | | | | |
| Balance due this fund on account of disbursements from Friar Lands Fund for payment of interest on bonds..... | | | | | |
| | | | 141,430.85 | | |
| Receipts from sales of friar lands..... | | | 633,075.27 | 434,611.33 | +198,463.94 |
| Income: | | | | | |
| INTEREST ON BONDS— | | | | | |
| Philippine railway bonds..... | 38,160.00 | | | 27,687.11 | + 10,472.89 |
| Public works bonds..... | 3,200.00 | | | 782.22 | + 2,417.78 |
| Manila Hotel bonds..... | (511.11) | | | — | — 511.11 |
| Interest on provincial and municipal loans..... | 17,812.69 | | | 9,252.14 | + 8,560.55 |
| Interest on bank deposits..... | 1,425.54 | | | 13,426.50 | + 12,000.96 |
| | <u>60,087.12</u> | | 60,087.12 | <u>51,147.97</u> | + 8,939.15 |
| <i>Balances June 30, 1911: *</i> | | | | | |
| INVESTMENTS— | | | | | |
| Philippine railway bonds..... | 906,300.00 | | | | |
| Public works bonds..... | 80,000.00 | | | | |
| Manila Hotel bonds..... | 300,000.00 | | | | |
| Provincial and municipal loans..... | 609,879.88 | | | | |
| | <u>1,896,179.88</u> | | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Interest due on Philippine Railway bonds..... | 19,080.00 | | | | |
| Interest due on public works bonds..... | 800.00 | | | | |
| | <u>19,880.00</u> | | | | |
| Cash—Treasury..... | 815,213.84 | | | | |
| | | 2,731,273.72 | | | |
| | | <u>2,731,273.72</u> | <u>2,731,273.72</u> | | |

PUBLIC WORKS BOND SINKING FUND, ACTS 1729 AND 1954.

| | | | | | |
|--|---------------------|---------------------|---------------------|------------------|-------------|
| <i>Balances June 30, 1910:</i> | | | | | |
| INVESTMENTS— | | | | | |
| Philippine railway bonds..... | 285,000.00 | | | | |
| Friar lands bonds..... | 410,000.00 | | | | |
| Public works bonds..... | 40,000.00 | | | | |
| Provincial and municipal loans..... | 173,410.06 | | | | |
| | <u>908,410.06</u> | | | | |
| CASH— | | | | | |
| Treasury (overdrawn)..... | (33,836.89) | | | | |
| Other officers..... | 6,670.00 | | | | |
| | <u>(27,166.89)</u> | | | | |
| | | | 881,243.17 | | |
| Annual reservation from appropriated surplus: | | | | | |
| Act 1729..... | 142,848.44 | | 142,848.44 | | |
| Act 1954..... | 58,200.00 | 201,048.44 | | 142,848.44 | + 58,200.00 |
| | <u>142,848.44</u> | | | | |
| Income: | | | | | |
| INTEREST ON INVESTMENTS— | | | | | |
| Philippine railway bonds..... | 12,000.00 | | | 8,233.34 | + 3,766.66 |
| Friar lands bonds..... | 16,400.00 | | | 7,384.44 | + 9,015.56 |
| Public works bonds..... | 1,600.00 | | | 244.45 | + 1,355.55 |
| Provincial and municipal loans..... | 9,391.40 | | | 2,381.49 | + 7,009.91 |
| | <u>39,391.40</u> | | 39,391.40 | <u>18,193.72</u> | + 21,197.68 |
| <i>Balances forward to fiscal year 1912:</i> | | | | | |
| INVESTMENTS— | | | | | |
| Philippine railway bonds..... | 285,000.00 | | | | |
| Friar lands bonds..... | 410,000.00 | | | | |
| Public works bonds..... | 40,000.00 | | | | |
| Provincial and municipal loans..... | 371,910.06 | | | | |
| | <u>1,106,910.06</u> | | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Accrued interest on Philippine Railway bonds..... | 6,000.00 | | | | |
| Cash—Treasury..... | 8,772.95 | | | | |
| | | 1,121,683.01 | | | |
| | | <u>1,121,683.01</u> | <u>1,121,683.01</u> | | |

* Of the total assets of this fund, June 30, 1911, ₱1,299,825.57 was derived from the Friar Lands Fund and from sales of friar lands; ₱1,481,448.15 from premium on friar lands bonds, reservations from revenue, and accretions.

THE INSULAR GOVERNMENT

DEFERRED ASSETS
CURRENT ASSETS

DEFERRED ASSETS.

PHILIPPINE RAILWAY COMPANY.

| | Debit. | Credit. |
|---|---------------------|---------------------|
| Balance due Insular Government June 30, 1910 | 976,244.98 | |
| Interest advanced during the year | 612,591.10 | |
| Expenses paid in connection therewith | 5,787.36 | |
| Balance due Insular Government June 30, 1911. | | 1,594,623.44 |
| Total | 1,594,623.44 | 1,594,623.44 |

MANILA RAILROAD COMPANY.

| | | |
|---|-------------------|-------------------|
| Balance due Insular Government June 30, 1910: | | |
| (None.) | | |
| Interest advanced during the year | 147,462.22 | |
| Expenses paid in connection therewith | 1,105.97 | |
| Payment on account | | 24,211.25 |
| Balance due Insular Government June 30, 1911 | | 124,356.94 |
| Total | 148,568.19 | 148,568.19 |

POSTAL SAVINGS BANK FUND.

| | | |
|---|-------------------|-------------------|
| Balance due Insular Government June 30, 1910 | 111,122.53 | |
| Amount canceled during the year | | 111,122.53 |
| Balance due Insular Government June 30, 1911: | | |
| (None.) | | |
| Total | 111,122.53 | 111,122.53 |

CURRENT ASSETS.

MORO PROVINCE—ACCOUNT CURRENT.

| | Debit. | Credit. |
|--|------------------|------------------|
| Balance due Insular Government June 30, 1910 | 28,163.99 | |
| Payments made by Moro Province during the year | | 28,163.99 |
| Balance due Insular Government June 30, 1911: | | |
| (None.) | | |
| Total | 28,163.99 | 28,163.99 |

CITY OF MANILA—LUNETA EXTENSION LOAN.

| | | |
|---|------------------|------------------|
| Balance due Insular Government June 30, 1910 | 50,000.00 | |
| Payments made by city of Manila during the year | | 50,000.00 |
| Balance June 30, 1911: | | |
| (None.) | | |
| Total | 50,000.00 | 50,000.00 |

BANK STOCK.

| | | |
|-------------------------|-----------------|-----------------|
| Balance, June 30, 1910 | 7,400.00 | |
| Sold during the year | | 7,400.00 |
| Balance, June 30, 1911: | | |
| (None.) | | |
| Total | 7,400.00 | 7,400.00 |

STATEMENT SHOWING BALANCES JUNE 30, 1911, OF CURRENT ASSETS AND LIABILITIES OF THE SURPLUS FUNDS OF THE INSULAR GOVERNMENT AND OF SPECIAL AND TRUST FUNDS.

| Reference page. | SUMMARY. | Investments (*) or Supplies (†). | Accounts receivable. | Prepayments (deferred charges). | Cash. | | Accounts payable (‡) or Deferred income (§). | Surplus. | Special and Trust Funds. |
|-----------------|--|----------------------------------|----------------------|---------------------------------|----------------------------|-----------------|--|---------------|--------------------------|
| | | | | | Treasury and depositories. | Other officers. | Total. | | |
| | Appropriated Surplus: | | | | | | | | |
| 116 | Bureaus and Offices, Schedule No. 1 | †2,863,792.67 | 1,962,388.84 | 7,048.76 | (1,606,561.57) | 653,283.37 | 3,879,952.07 | † 943,169.43 | 2,936,782.64 |
| 116 | Operation accounts, Schedule No. 2 | *1,092,446.53 | 1,130,380.56 | 12,737.55 | 1,813,877.48 | 986,254.68 | † 7,561,461.16 | † 187,440.74 | 7,871,553.76 |
| | | †2,575,764.36 | | | | | | ‡ 2,466.66 | |
| 117 | Miscellaneous, Schedule No. 3 | | 43,786.73 | 82.22 | 304,097.96 | 64,813.92 | 412,780.83 | † 7,805.35 | 404,975.48 |
| 117 | Fixed Charges | | | | (.43) | | | | |
| | Public Works from Insular rev., Schedule No. 4 | † 71,305.12 | 18,327.64 | | 4,104,258.48 | 1,149,320.70 | 5,343,211.94 | † 25,230.33 | 5,317,981.61 |
| 12 | Total appropriated surplus | *1,092,446.53 | 3,154,883.77 | 19,868.53 | 4,615,671.92 | 2,803,673.10 | 17,197,406.00 | †1,163,645.35 | 16,031,293.49 |
| | | †5,510,862.15 | | | | | | ‡ 2,466.66 | |
| 130 | Unappropriated Surplus: | | | | 447,332.37 | | 447,332.37 | | 447,332.37 |
| | Customs revenue | | | | (19,946.40) | 19,946.40 | | | |
| | Insular internal revenue | | | | (162,794.69) | 162,794.69 | | | |
| | United States internal revenue | | | | (136,996.50) | 136,996.50 | | | |
| | Miscellaneous revenue | | | | (115.00) | 115.00 | | | |
| | Total appropriated and unappropriated surplus | *1,092,446.53 | 3,154,883.77 | 19,868.53 | 4,743,151.70 | 3,123,525.69 | 17,644,738.37 | †1,163,645.35 | 16,478,625.86 |
| | | †5,510,862.15 | | | | | | ‡ 2,466.66 | |
| 101 | Miscellaneous Trust Funds: | | | | 938,298.71 | 12,429.68 | 950,728.29 | | 950,728.29 |
| 101 | Sundry Special Funds: | | | | | | | | |
| 102 | Constabulary Pension Fund | * 149,618.00 | 1,240.00 | | 33,901.15 | | 184,759.15 | | 184,759.15 |
| 102 | Refundable export duties | | | | 33,151.28 | | 33,151.28 | | 33,151.28 |
| 102 | Outstanding liabilities | | | | 19,396.00 | | 19,396.00 | | 19,396.00 |
| 102 | Money Order Fund | | | | 738,637.29 | 154,453.12 | 893,090.41 | | 893,090.41 |
| 103 | Assurance Fund, Act 496 | * 48,809.00 | | | 16,789.32 | 612.23 | 66,211.05 | | 66,211.05 |
| 103 | Postal Savings Fund | *1,696,675.50 | 39,577.10 | | 332,604.92 | 36,976.02 | 2,105,833.54 | | 2,105,833.54 |
| 104 | Interest accrued and unpaid | | | | (40,000.00) | 903,954.66 | 863,954.66 | | 863,954.66 |
| 105 | Pension Fund, Bureau of Navigation | | | | 11,524.58 | (6.00) | 11,518.58 | | 11,518.58 |
| 105 | Depository Funds, Treasury | | | | 10,357,676.95 | | 10,357,676.95 | | 10,357,676.95 |
| 105 | Silver Certificate Redemption Fund | | | | 27,339,909.50 | | 27,339,909.50 | | 27,339,909.50 |
| 119 | City of Manila Funds, Schedule No. 5 | * 714,800.00 | 25,939.98 | | 695,633.75 | 22,567.63 | 1,458,991.36 | | 1,458,991.36 |
| 106 | Gold Standard Fund | | 441,152.40 | | 20,153,581.50 | 25,512.16 | 20,620,196.06 | | 20,620,196.06 |
| 106 | Congressional Relief Fund | * 91,560.00 | | | 19,165.35 | | 111,015.35 | | 111,015.35 |
| 107 | Warrants Payable Fund | | | | 2,714,276.76 | | 2,714,276.76 | | 2,714,276.76 |
| | Sinking Funds: | | | | | | | | |
| 111 | Friar Lands Bond Sinking Fund | | | | | | | | |
| 111 | Derived from Friar Lands Bond Fund | * 666,750.30 | | | 633,075.27 | | 1,299,825.57 | | 1,299,825.57 |
| | Derived from premiums, revenue, etc. | *1,229,429.58 | 19,880.00 | | 182,188.57 | | 1,431,448.15 | | 1,431,448.15 |
| 111 | Public Works Bonds Sinking Fund | *1,106,910.06 | 6,000.00 | | 8,772.95 | | 1,121,683.01 | | 1,121,683.01 |
| 119 | Public Works Bond Fund, Schedule No. 6 | | | | 701,487.08 | | 701,487.08 | | 701,487.08 |
| | Totals | *6,797,288.97 | 3,688,673.25 | 19,868.53 | 69,633,172.13 | 4,280,025.09 | 89,929,890.12 | †1,163,645.35 | †19,081,757.02 |
| | | †5,510,862.15 | | | | | | ‡ 2,466.66 | 67,780,707.94 |

* Due from United States mints.

‡ Does not include principal account surplus.

Schedule No. 1.—BALANCES JUNE 30, 1911—APPROPRIATION ACCOUNTS.

BUREAUS AND OFFICES.

| Reference page. | Titles of accounts. | Supplies | Accounts receivable. | Prepay-ments. | Cash. | | Total. | Accounts payable. | Surplus. |
|-----------------|--|--------------|----------------------|---------------|----------------|-----------------|--------------|-------------------|--------------|
| | | | | | Treasury. | Other officers. | | | |
| 31 | The Philippine Assembly | | | | 1,711.54 | | 1,711.54 | 1,711.54 | |
| 32 | Executive Bureau | 60,304.65 | 260.15 | | 14,498.64 | 3,253.16 | 78,316.60 | 18,011.95 | 60,304.65 |
| 33 | Bureau of Audits | | 28,991.82 | 3,375.00 | (19,707.28) | 513.27 | 13,172.81 | 13,172.81 | |
| 34 | Bureau of Civil Service | | | | 955.09 | 1.00 | 956.09 | 953.08 | 3.01 |
| 34 | Bureau of Health | 143,830.29 | 64,135.71 | | 100,057.33 | 12,159.18 | 320,182.51 | 50,342.45 | 269,840.06 |
| 37 | Bureau of Lands | 1,442.25 | 229,011.43 | | (277,811.55) | 78,190.61 | 31,332.74 | 10,454.35 | 20,878.39 |
| 38 | Bureau of Science | 32,867.99 | 4,161.56 | | 33,896.70 | 1,935.74 | 72,861.99 | 3,777.34 | 69,084.65 |
| 39 | Bureau of Forestry | | 381.88 | | (1,062.44) | 2,700.00 | 2,019.44 | 2,019.44 | |
| 41 | Bureau of Quarantine Service | | | | 2,730.02 | 1,222.00 | 3,952.02 | 3,461.22 | 490.80 |
| 42 | Weather Bureau | | | | 14,393.50 | | 14,393.50 | 76.49 | 14,317.01 |
| 42 | Bureau of Constabulary | 10.70 | 1,034.83 | | (126,680.89) | 245,387.64 | 119,752.28 | 100,983.83 | 18,768.45 |
| 46 | Bureau of Public Works | 548,282.18 | 1,434,242.85 | | (998,567.65) | 78,984.43 | 1,062,941.81 | 569,682.40 | 493,259.41 |
| 47 | Bureau of Navigation—navigation division | 538,206.83 | 45,496.60 | | (302,560.64) | 1,259.46 | 282,402.25 | 3,060.35 | 279,341.90 |
| 48 | Bureau of Navigation—lighthouse division | 7,907.14 | 19.16 | | 4,198.21 | 1,550.03 | 13,674.54 | 5,767.40 | 7,907.14 |
| 49 | Bureau of Navigation—Port works division | | 2,375.30 | | (46,818.56) | 44,163.96 | 220.70 | 220.70 | |
| 50 | Bureau of Posts | 115,795.35 | 8,169.13 | | 22,692.44 | 89,115.44 | 235,772.36 | 68,812.67 | 166,959.69 |
| 51 | Bureau of Coast and Geodetic Survey | 997.91 | | | (14,900.00) | 16,000.00 | 2,097.91 | 300.00 | 1,797.91 |
| 52 | Bureau of Labor | | | | 4,833.41 | | 4,833.41 | 255.57 | 4,577.84 |
| 53 | The Consulting Architect | | | 2,933.33 | (2,600.00) | | 333.33 | 333.33 | |
| 53 | The Supervising Railway Expert | | 127,459.84 | | (124,157.29) | | 3,302.05 | 2,056.50 | 1,245.55 |
| 54 | Bureau of Justice | 5,897.00 | 791.47 | | 2,817.77 | | 9,506.24 | 509.24 | 8,997.00 |
| 54 | Bureau of Customs | 56,513.31 | 3,455.80 | | (17,331.10) | 27,692.04 | 70,330.05 | 2,126.14 | 68,203.91 |
| 56 | Bureau of Internal Revenue | | | 662.43 | 1,207.08 | 1,731.11 | 3,600.62 | 2,360.69 | 1,239.93 |
| 57 | Bureau of the Treasury | | | | 330.00 | | 330.00 | 330.00 | |
| 57 | Bureau of Agriculture | 4,296.46 | 10,292.40 | | 18,331.33 | 8,566.34 | 41,486.53 | 37,190.07 | 4,296.46 |
| 60 | Bureau of Education | 1,213,187.16 | 1,443.76 | 78.00 | 24,068.24 | 28,201.09 | 1,266,978.25 | 31,164.74 | 1,235,813.51 |
| 63 | Bureau of Prisons—prison division | 95,709.55 | 444.35 | | 744.72 | 200.00 | 97,098.62 | 2,465.70 | 94,632.92 |
| 64 | The University of the Philippines | | | | 52,745.70 | 3,067.52 | 55,813.22 | | 55,813.22 |
| 65 | The Philippine Library | | | | 2,710.40 | 20.15 | 2,730.55 | 600.55 | 2,130.00 |
| 66 | The Judiciary | 38,543.90 | 221.80 | | 21,713.71 | 7,369.20 | 67,848.11 | 10,968.88 | 56,879.23 |
| 115 | Total | 2,863,792.67 | 1,962,388.84 | 7,048.76 | (1,606,561.57) | 653,283.37 | 3,879,952.07 | 943,169.43 | 2,936,782.64 |

Schedule No. 2.—BALANCES JUNE 30, 1911—APPROPRIATION ACCOUNTS.

CAPITAL OPERATIONS.

| Titles of accounts. | Supplies (*) and Invest-ments. (†). | Accounts receivable. | Prepay-ments. | Cash. | | Total. | Accounts Payable (‡) and Deferred income (§). | Surplus. |
|---------------------|---|----------------------------------|---------------|-------------|-----------------|--------------|---|--------------|
| | | | | Treasury. | Other officers. | | | |
| 71 | Library Fund, Bureau of Science | | | 128.86 | | 128.86 | | 128.86 |
| 71 | Commissary stores, Bureau of Constabulary | * 16,475.65 | | (8,329.05) | 6,044.15 | 14,190.75 | ‡ 57.51 | 14,133.24 |
| 72 | Constabulary Supply Fund, Act 1873 | * 225,253.93 | | 57,082.58 | | 282,336.51 | ‡ 2,336.51 | 280,000.00 |
| 86 | Baguio Town-site Improvement Fund (Bureau of Public Works), Acts 1662, 1688 | | | 2.75 | | 2.75 | | 2.75 |
| 72 | Marine railway and repair shop, Bureau of Navigation | | 91,969.79 | (43,213.46) | 4,695.04 | 53,451.37 | | 53,451.37 |
| 73 | Arrastre plant, Bureau of Customs | | 4.60 | 122,956.98 | 101.23 | 123,062.81 | | 123,062.81 |
| 74 | Pier Fund, Bureau of Customs | | | 11,052.81 | 10.71 | 11,063.52 | | 11,063.52 |
| 75 | Coal Supply Fund, Bureau of Customs | * 35,719.35 | 15,017.10 | 63,356.83 | 530.00 | 114,623.28 | ‡ 15.00 | 114,608.28 |
| 76 | Opium Fund, Bureau of Internal Revenue | | | 85,162.95 | 5,377.50 | 90,540.45 | | 90,540.45 |
| 85 | Claims and damages, Act 1989 | | | 19,844.48 | | 19,844.48 | | 19,844.48 |
| 77 | Fidelity Bond Premiums (Bureau of the Treasury) | ‡ 296,922.50 | 168.40 | 107,072.36 | | 404,163.26 | | 404,163.26 |
| 78 | Forage Supply Fund, Bureau of Agriculture | * 6,285.00 | 380.32 | (329.60) | | 6,335.72 | ‡ 520.72 | 5,815.00 |
| 80 | Plow Fund, Bureau of Agriculture | | | 27,304.47 | | 27,304.47 | | 27,304.47 |
| 79 | Cattle Quarantine Station Fund, Bureau of Agriculture | | | 12,934.91 | 495.60 | 13,430.51 | ‡ 2.33 | 13,428.18 |
| 72 | Automobile service, Mountain Province | | | 642.93 | | 642.93 | | 642.93 |
| 81 | Supply Fund, Bureau of Education | * 281,430.15 | | 218,569.85 | | 500,000.00 | ‡ 112,302.92 | 500,000.00 |
| 82 | Supply division, Bureau of Supply | * 1,607,255.36 | 942,531.26 | 12,315.01 | 631,846.79 | 3,202,448.15 | ‡ 1,617.06 | 3,088,528.17 |
| 83 | Cold storage division, Bureau of Supply | * 36,680.66 | 31,853.62 | (9,593.75) | | 58,939.53 | ‡ 15,441.76 | 42,599.17 |
| 84 | Bureau of Printing, Act 196 | * 246,882.82 | 23,166.51 | 309,995.85 | 100.00 | 580,145.18 | ‡ 10,346.29 | 569,798.89 |
| 80 | Industrial division, Bureau of Prisons | * 119,831.44 | 8,710.04 | 194,177.70 | 3,040.15 | 329,997.15 | ‡ 170.00 | 329,827.15 |
| 85 | Supreme Court Library, Judiciary | | | 6,428.90 | | 6,428.90 | | 6,428.90 |
| 71 | Friar Lands Loan Fund, Act 1736 | ‡ 53,400.00 | | 54,374.21 | | 107,774.21 | | 107,774.21 |
| 77 | Insurance Fund, Act 1728 | ‡ 271,606.03 | | 151,749.71 | | 423,355.74 | | 423,355.74 |
| 78 | Agricultural Bank | ‡ 470,519.00 | 16,168.42 | 338,999.13 | 283,513.51 | 1,109,200.06 | ‡ 46,247.70 | 1,062,952.36 |
| 76 | Cebu pumping station, Bureau of Customs | | 410.50 | 6,628.56 | | 7,039.06 | | 7,039.06 |
| 76 | Cebu arrastre plant, Bureau of Customs | | | (270.80) | 500.00 | 229.20 | | 229.20 |
| 86 | Sales Agency Fund, Act 2061 | | | 74,832.31 | | 74,832.31 | | 74,832.31 |
| 115 | Totals | * 2,575,764.36 † 1,092,446.53 | 1,130,380.56 | 12,737.55 | 1,813,877.48 | 936,254.68 | ‡ 2,466.66 ‡ 187,440.74 | 7,371,553.76 |

Schedule No. 3.—BALANCES JUNE 30, 1911—APPROPRIATION ACCOUNTS.

MISCELLANEOUS EXPENSES.

| Titles of accounts. | Supplies | Accounts receivable. | Prepay-ments. | Cash. | | Total. | Accounts payable. | Surplus. |
|---|----------|----------------------|---------------|-------------|-----------------|------------|-------------------|------------|
| | | | | Treasury. | Other officers. | | | |
| General purposes | | 43,778.73 | 82.22 | (66,475.61) | 44,278.46 | 21,668.80 | 502.04 | 21,161.76 |
| Ship subsidies | | | | 110,814.66 | | 110,814.66 | | 110,814.66 |
| Medical School, scholarships, Act 1632 | | | | 12,041.63 | | 12,041.63 | | 12,041.63 |
| Suppression of head-hunting, Acts 1883, 1992 | | | | 1,881.90 | | 1,881.90 | 26.00 | 1,855.90 |
| Board of Rate Regulation | | | | 1,118.80 | | 1,118.80 | 1,118.80 | |
| Secretaries to United States Resident Commissioners | | | | 335.84 | | 335.84 | 335.84 | |
| Calamity relief, Act 1991 | | | | 8,259.39 | 11,854.46 | 20,113.85 | | 20,113.85 |
| Relief of Blas Cabrera and others, Act 1527 | | | | 300.00 | 215.00 | 515.00 | | 515.00 |
| Purchase of cattle, Bureau of Prisons | | | | 2,010.78 | | 2,010.78 | | 2,010.78 |
| Code Committee, Act 1941 | | | | 947.38 | 1,454.50 | 2,401.88 | 2,401.88 | |
| Triangulation station monuments | | | | 1,964.37 | | 1,964.37 | | 1,964.37 |
| Nurses Training School, Acts 1996 and 2025 | | | | 23,368.39 | | 23,368.39 | | 23,368.39 |
| Investigation of animal diseases, Act 1955 | | | | 776.86 | | 776.86 | | 776.86 |
| Non-Christian tribes, Bureau of Health, Acts 1960, 1992 | | | | 13,363.19 | | 13,363.19 | | 13,363.19 |
| Non-Christian tribes, Bureau of Agriculture, Acts 1960, 1992 | | | | 750.34 | | 750.34 | 256.50 | 493.84 |
| Non-Christian tribes, Bureau of Forestry, Acts 1960, 1992 | | | | 426.24 | | 426.24 | | 426.24 |
| Non-Christian tribes, Bureau of Education, Acts 1960, 1992 | | | | 21,892.94 | 4,960.00 | 26,852.94 | 2,902.84 | 23,950.10 |
| Government Pupils | | | | (51.50) | 51.50 | | | |
| Philippine Exposition, Act 2023 | | | | 60,000.00 | | 60,000.00 | | 60,000.00 |
| Third Centenary Celebration, Introduction of Printing, Act 2028 | | 8.00 | | 436.80 | | 444.80 | | 444.80 |
| Anti-Tuberculosis Society, Act 2032 | | | | 29,166.68 | | 29,166.68 | | 29,166.68 |
| Protection of infants, Act 2032 | | | | 7,000.00 | | 7,000.00 | | 7,000.00 |
| Mary Johnston Hospital, Act 2032 | | | | 7,000.00 | | 7,000.00 | | 7,000.00 |
| Scholarships, School of Forestry, Act 2050 | | | | 13,069.43 | | 13,069.43 | 262.00 | 12,807.43 |
| Advertising Philippine products, Act 2058 | | | | 48,700.00 | | 48,700.00 | | 48,700.00 |
| Scholarships, Veterinary College, Act 2040 | | | | 3,500.00 | | 3,500.00 | | 3,500.00 |
| Delegates, Rome Tuberculosis Congress, Act 2042 | | | | 2,000.00 | 2,000.00 | 4,000.00 | | 4,000.00 |
| Total | | 43,786.73 | 82.22 | 304,097.96 | 64,813.92 | 412,780.88 | 7,805.35 | 404,975.48 |

Schedule No. 4.—BALANCES JUNE 30, 1911—APPROPRIATION ACCOUNTS.

PUBLIC WORKS FROM INSULAR REVENUE.

| | | | |
|--|------------|------------|------------|
| Rizal Park, Dapitan | 9,691.73 | 9,691.73 | 9,691.73 |
| Roads and bridges, Act 1 | 705.42 | 705.42 | 705.42 |
| Tuguegarao Hospital, section 4, Act 1955 | 80,000.00 | 80,000.00 | 80,000.00 |
| Bontoc Hospital | | 20,000.00 | 20,000.00 |
| Leper Hospital and buildings, Act 1988 | 50,000.00 | 50,000.00 | 50,000.00 |
| Buildings for insane, San Lazaro, Act 1580 | 3,880.10 | 3,880.10 | 3,880.10 |
| Animal stables, Bureau of Science, Act 1988 | 5,000.00 | 5,000.00 | 5,000.00 |
| Schoolhouses, Act 1580 | 13,317.29 | 11,481.54 | 24,748.83 |
| Constabulary buildings and sites, Act 1988 | 43,046.42 | 43,046.42 | 43,046.42 |
| Dredging Cagayan River, Act 1660 | 1,289.41 | 1,289.41 | 1,289.41 |
| Power plant, Bureau of Science, Act 1954 | 35,000.00 | 35,000.00 | 35,000.00 |
| Pagbilao-Antimonan Road, Act 1662 | | 5,853.70 | 5,853.70 |
| Lighthouse construction, Act 1662 | (108.63) | (108.63) | (108.63) |
| Interprovincial roads, Act 1988 | 84,418.54 | 84,418.54 | 84,418.54 |
| Carcar-Barili Road, Act 1688 | | 1,280.98 | 1,280.98 |
| Tabaco-Ligao Road, Act 1688 | | 291.58 | 291.58 |
| Calamba-Los Baños-Bay Road, Act 1688 | 3,828.80 | 3,828.80 | 3,828.80 |
| Repairs of Benguet Road, Act 1967 | 8,009.81 | 8,009.81 | 8,009.81 |
| Roads and bridges, Acts 1688 and 1788 | 189.77 | 8.68 | 148.45 |
| Completion and equipment, General Hospital, Act 1902 | 65,374.73 | 65,374.73 | 65,374.73 |
| Equipment, General Hospital, Act 1954 | 100,000.00 | 100,000.00 | 100,000.00 |
| Gas plant, General Hospital, Act 1954 | 15,227.11 | 15,227.11 | 15,227.11 |
| Walls south side of Pasig, Acts 1688, 1837 | 14,771.76 | 9.70 | 14,771.46 |
| Filling behind Pasig walls, Act 1688 | 10,282.41 | 10,282.41 | 10,282.41 |
| Buildings at Alabang, Bureau of Agriculture, Acts 1688, 1954, and 1988 | 6,598.62 | 6,598.62 | 707.45 |
| Galvanized-iron warehouse, Bureau of Agriculture, Act 1902 | 1,574.48 | 1,574.48 | 1,574.48 |
| Light and power plant, Agricultural College, Act 1988 | 11,942.23 | 11,942.23 | 11,942.23 |
| Stallion barn, Trinidad, Bureau of Agriculture, Act 1688 | 199.30 | 199.30 | 199.30 |
| Calf stable, vaccine stable, and gas plant, Act 1688 | 9,962.93 | 9,962.93 | 9,962.93 |
| Wharf, Mariveles quarantine station, Act 1688 | 747.67 | 747.67 | 747.67 |
| Barracks, Mariveles quarantine station | 1,232.88 | 1,232.88 | 1,232.88 |
| Constabulary barracks and quarters, Act 1688 | (246.62) | (246.62) | (246.62) |
| Irrigation plant, Bayombong, Act 1688 | | 10,915.65 | 10,915.65 |
| Buildings and teachers' quarters, non-Christian tribes territory, Act 1688 | 1,872.81 | 54,848.59 | 56,216.40 |
| Cavite Boulevard, Act 1745 | 84,157.39 | 84,157.39 | 84,157.39 |
| Barrio schoolhouses, Act 1801 | 78,423.47 | 464,946.12 | 543,369.59 |

Schedule No. 4.—Balances June 30, 1911—Appropriation Accounts—Continued.

PUBLIC WORKS FROM INSULAR REVENUE—Continued.

| Titles of accounts. | Supplies. | Accounts receivable. | Prepayments. | Cash. | | Total. | Accounts payable. | Surplus. |
|--|------------------|----------------------|--------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| | | | | Treasury. | Other officers. | | | |
| Sibul Springs improvements, Act 1981..... | | | | 4,998.85 | 1,330.56 | 6,329.41 | | 6,329.41 |
| Sibul Springs Sanitarium, Act 1981..... | | | | 60,000.00 | | 60,000.00 | | 60,000.00 |
| Wards, San Lazaro, Acts 1955, 1988..... | | | | 35,621.14 | | 35,621.14 | | 35,621.14 |
| Nurses' quarters, San Lazaro, Act 1955..... | | | | 33,500.00 | | 33,500.00 | | 33,500.00 |
| Animal quarantine station, Manila, Act 1954..... | | | | 54,523.89 | | 54,523.89 | | 54,523.89 |
| Nurses' quarters, Baguio, Act 1955..... | | | | 7,308.30 | | 7,308.30 | | 7,308.30 |
| Customs building, Cebu, Act 1955..... | | | | 7,500.00 | | 7,500.00 | | 7,500.00 |
| Grade and track, Engineer Island, Act 1837..... | | | | 3,463.11 | | 3,463.11 | | 3,463.11 |
| Lights, buoys, and beacons, Acts 1888, 1887, 1954, and 1988..... | | | | 12,604.69 | 542.51 | 13,147.20 | | 13,147.20 |
| Irrigation Systems, Act 1854..... | | | | 700,029.86 | 500.00 | 700,529.86 | | 700,529.86 |
| Roads and bridges, Act 1837..... | | | | 56,591.12 | 8,831.05 | 65,422.17 | | 65,422.17 |
| Animal quarantine station, Manila, Iloilo, and Cebu, Act 1855..... | | | | 169.52 | | 169.52 | 42.06 | 127.46 |
| Iloilo quarantine station, Act 1888..... | | | | 15,176.45 | | 15,176.45 | | 15,176.45 |
| Cebu quarantine station, Act 1888..... | | | | 16,000.00 | | 16,000.00 | | 16,000.00 |
| Telephone installation, Mount Mirador Observatory, Act 1955..... | | | | 150.00 | | 150.00 | | 150.00 |
| Disinfecting building, Iloilo, section 4, Act 1955..... | | | | 3,500.00 | | 3,500.00 | | 3,500.00 |
| Reconstruction, Mariveles wharf..... | | | | 48,657.59 | | 48,657.59 | | 48,657.59 |
| Harbor and river allotments, Acts 1954, 1988..... | | 18,327.64 | | 661,930.45 | 5,266.65 | 685,524.74 | | 685,524.74 |
| Plumbing, Medical College and General Hospital, Act 1954..... | | | | 124.72 | | 124.72 | | 124.72 |
| Wharf, sheds, etc., Balabac, Act 1954..... | | | | 1,761.01 | | 1,761.01 | | 1,761.01 |
| Prison isolation cells, Bilibid, Act 1954..... | | | | 3,000.00 | | 3,000.00 | | 3,000.00 |
| Roads, friar lands estates, Act 1954..... | | | | | 9,400.72 | 9,400.72 | | 9,400.72 |
| Artesian wells, Acts 1954, 1988..... | 29,528.97 | | | 15,079.83 | 22,897.18 | 67,505.98 | | 67,505.98 |
| Roads and bridges, Acts 1954, 1988..... | | | | 24,969.54 | 433,755.80 | 458,725.34 | | 458,725.34 |
| Philippine Normal School, Acts 1954, 1988..... | | | | 265,758.64 | | 265,758.64 | | 265,758.64 |
| Laundry, San Lazaro Hospital, Act 1954..... | | | | 1,507.95 | | 1,507.95 | | 1,507.95 |
| Addition to Government laboratory, Acts 1954, 1988..... | | | | 52,031.27 | | 52,031.27 | | 52,031.27 |
| Municipal school buildings, Acts 1954, 1988..... | | | | 146,433.83 | 16,069.25 | 162,503.08 | | 162,503.08 |
| Iligan experimental station, Act 1954..... | | | | 181.34 | | 181.34 | | 181.34 |
| Customs harbor launch, Act 1954..... | | | | 20,000.00 | | 20,000.00 | | 20,000.00 |
| Customs gasoline launches, Act 1954..... | | | | 40,000.00 | | 40,000.00 | | 40,000.00 |
| Roads and buildings, Alabang, Act 1954..... | | | | 3,990.44 | | 3,990.44 | | 3,990.44 |
| Bagabag-Cordon Road, Act 1961..... | | | | | 6,422.96 | 6,422.96 | | 6,422.96 |
| Public works allotments, Mountain Province, Act 1961..... | | | | 1,439.72 | 22,879.78 | 24,319.50 | | 24,319.50 |
| Malaybalay Industrial School, Act 1961..... | | | | | 3,000.00 | 3,000.00 | | 3,000.00 |
| Bayombong High School, Act 1961..... | | | | | 196.82 | 196.82 | | 196.82 |
| Wireless station, Baguio, Act 1902..... | | | | 30,200.00 | | 30,200.00 | | 30,200.00 |
| Hospital and dispensary, Butuan, section 4, Act 1955..... | | | | 13,968.19 | | 13,968.19 | | 13,968.19 |
| Construction and equipment, Cebu Hospital, Act 1902..... | | | | 84,704.33 | | 84,704.33 | | 84,704.33 |
| Communicable dispensary, Cebu Hospital, Act 1955..... | | | | 30,000.00 | | 30,000.00 | | 30,000.00 |
| Repairs, Oriente, Malacañang, and Ayuntamiento Buildings, Act 1902..... | | | | 18,158.51 | | 18,158.51 | | 18,158.51 |
| Government Center, Baguio, Act 1902..... | | | | 8,684.46 | | 8,684.46 | | 8,684.46 |
| Maintenance Government Center, Baguio, Act 1988..... | | | | 468.27 | | 468.27 | | 468.27 |
| Improvements, Government Center, Baguio, Act 1999..... | | | | 7,969.87 | | 7,969.87 | | 7,969.87 |
| Roads and bridges, non-Christian tribes, provinces, Act 1994..... | | | | 18,072.38 | 17,073.80 | 35,146.18 | | 35,146.18 |
| Artesian wells, non-Christian tribes, provinces, Act 1994..... | | | | 2,432.84 | 2,061.70 | 4,494.54 | | 4,494.54 |
| Irrigation Plants, non-Christian tribes, provinces, Act 1994..... | | | | 9,000.00 | 683.03 | 9,683.03 | | 9,683.03 |
| Constabulary barracks and quarters, non-Christian tribes, provinces, Act 1994..... | | | | 31,574.23 | | 31,574.23 | 912.67 | 30,661.56 |
| School buildings, non-Christian tribes, provinces, Act 1994..... | | | | 10,000.00 | 6,932.68 | 16,932.68 | | 16,932.68 |
| Improvement, Trinidad stock farm, Act 1994..... | | | | 3,841.88 | | 3,841.88 | | 3,841.88 |
| Baguio Teachers' Camp, Act 1994..... | | | | 17,867.05 | | 17,867.05 | | 17,867.05 |
| Telephone lines and postal equipment, Acts 1954, 1988..... | 40,702.47 | | | 9,297.53 | | 50,000.00 | | 50,000.00 |
| Magallanes Monument, Mactan, Cebu, Act 1988..... | | | | 3,000.00 | 457.31 | 3,457.31 | | 3,457.31 |
| Aquarium, Bureau of Science, Act 1989..... | | | | 16,932.32 | | 16,932.32 | | 16,932.32 |
| Baguio light and power plant, Act 2004..... | 1,073.68 | | | 2,201.49 | | 3,275.17 | | 3,275.17 |
| Repairs to Insular ice plant..... | | | | 5,337.60 | | 5,337.60 | | 5,337.60 |
| Library equipment, Government laboratory, Act 1988..... | | | | 17,500.00 | | 17,500.00 | | 17,500.00 |
| Roads and bridges allotments, Act 2052..... | | | | 676,667.00 | 22,437.36 | 699,104.36 | | 699,104.36 |
| Public works, Executive Bureau..... | | | | 14,573.81 | | 14,573.81 | 11,098.89 | 3,474.92 |
| Public works, Bureau of Civil Service..... | | | | 596.99 | | 596.99 | 596.99 | |
| Public works, Bureau of Health..... | | | | 2,917.44 | | 2,917.44 | 2,917.44 | |
| Public works, Bureau of Agriculture..... | | | | 2,984.94 | | 2,984.94 | 2,984.94 | |
| Public works, Bureau of Forestry..... | | | | 596.99 | | 596.99 | 596.99 | |
| Public works, Bureau of Constabulary..... | | | | 4,775.91 | | 4,775.91 | 4,775.91 | |
| Public works, Bureau of the Treasury..... | | | | 596.99 | | 596.99 | 596.99 | |
| Construction Santa Lucia Barracks..... | | | | 20,000.00 | | 20,000.00 | | 20,000.00 |
| Constabulary storeroom, Zamboanga..... | | | | 1,554.42 | | 1,554.42 | | 1,554.42 |
| Total..... | 71,805.12 | 18,327.64 | | 4,104,258.48 | 1,149,320.70 | 5,343,211.94 | 25,230.83 | 5,317,981.61 |

Schedule No. 5.—BALANCE JUNE 30, 1911—CITY OF MANILA FUNDS.

| Titles of accounts. | Invest- ments. | Supplies. | Accounts receivable. | Cash. | | Total. | Accounts payable. | Surplus. |
|--|-------------------|-----------|-------------------------|-------------------|--------------------|---------------------|----------------------|---------------------|
| | | | | Treasury. | Other Officers. | | | |
| Appropriations: | | | | | | | | |
| DEPARTMENTS— | | | | | | | | |
| Municipal Board..... | | | | (96.48) | 0.18 | (96.30) | | (96.30) |
| Department of sanitation and transportation... | | | 20,839.98 | 2,935.36 | 1.50 | 23,776.84 | 23,776.84 | |
| Fire departments..... | | | | 2,707.69 | .20 | 2,707.89 | 2,707.89 | |
| Law department..... | | | | 96.00 | | 96.00 | 96.00 | |
| Police department..... | | | | 86.45 | .55 | 87.00 | 87.00 | |
| Department of city schools..... | | | | 184.40 | 15.60 | 200.00 | 200.00 | |
| Department of engineering and public works... | | | | 96.00 | 4.00 | 100.00 | 100.00 | |
| PUBLIC WORKS FROM CITY REVENUE— | | | | | | | | |
| Bridges, esteros, parks, and streets, Act 1727... | | | | 21,568.35 | .80 | 21,569.15 | | 21,569.15 |
| Cedula, Road and Bridge Fund, Act 1695..... | | | | (62,511.81) | | (62,511.81) | | (62,511.81) |
| Improvement, low areas, Ordinance 138..... | | | | 4,520.18 | | 4,520.18 | | 4,520.18 |
| Market, Calle Looban, Ordinance 138..... | | | | (258.29) | | (258.29) | | (258.29) |
| Motor-engine hose wagon, Ordinance 138..... | | | | 20,000.00 | | 20,000.00 | | 20,000.00 |
| Paco School building, Ordinance 138..... | | | | 75,000.00 | | 75,000.00 | | 75,000.00 |
| Tayuman stone quarry, Ordinance 138..... | | | | 79,000.00 | | 79,000.00 | | 79,000.00 |
| Vault and crematory, Cementerio del Norte..... | | | | 6,000.00 | | 6,000.00 | | 6,000.00 |
| Public middenshed, Ordinance 138..... | | | | 6,740.82 | | 6,740.82 | | 6,740.82 |
| Grill work, Palacio, Ordinance 138..... | | | | 2,000.00 | | 2,000.00 | | 2,000.00 |
| Plumbing, municipal buildings, Ordinance 138..... | | | | 7,794.71 | | 7,794.71 | | 7,794.71 |
| Sanitary improvements, Ordinance 133..... | | | | 72,425.27 | | 72,425.27 | | 72,425.27 |
| Removal and reerection of nipa houses, Ordi- nance 123..... | | | | 668.86 | | 668.86 | | 668.86 |
| Funds, Market, Ordinance 140..... | | | | 20,000.00 | | 20,000.00 | | 20,000.00 |
| MISCELLANEOUS— | | | | | | | | |
| Electric lighting, Ordinance 137..... | | | | 7,537.77 | | 7,537.77 | 1,383.58 | 6,154.19 |
| Cholera Emergency Fund..... | | | | 6,269.40 | | 6,269.40 | | 6,269.40 |
| CAPITAL OPERATIONS— | | | | | | | | |
| Insurance Fund..... | 38,800.00 | | 1,140.00 | 2,542.14 | | 42,482.14 | | 42,482.14 |
| Stores and supplies..... | | | | (112,643.34) | | (112,643.34) | | (112,643.34) |
| <i>Total appropriations</i> | <i>38,800.00</i> | | <i>21,979.98</i> | <i>162,668.48</i> | <i>22.83</i> | <i>223,466.29</i> | <i>28,351.81</i> | <i>195,114.98</i> |
| City of Manila Fund—available for appropriation..... | | | | 76,562.14 | | 76,562.14 | | 76,562.14 |
| Special Funds: | | | | | | | | |
| Sewer and Waterworks Construction Fund.*..... | | | | 371,825.92 | 22,544.80 | 394,370.72 | | 394,370.72 |
| Sewer installation..... | | | | 45,329.06 | | 45,329.06 | | 45,329.06 |
| Luneta Extension loan..... | | | | 13,891.20 | | 13,891.20 | | 13,891.20 |
| Sewer and Waterworks Bonds Sinking Fund..... | 676,000.00 | | 3,960.00 | 25,411.95 | | 705,371.95 | | 705,371.95 |
| <i>Total city of Manila</i> | <i>714,800.00</i> | | <i>25,939.98</i> | <i>695,683.75</i> | <i>22,567.63</i> | <i>1,458,991.36</i> | <i>28,351.81</i> | <i>1,430,640.05</i> |

Schedule No. 6.—BALANCES JUNE 30, 1911—PUBLIC WORKS BOND FUND.

(SHOWING ALSO EXPENDITURES DURING THE FISCAL YEAR 1911.)

| Titles of accounts. | Cash balances June 30, 1910. | Transfer. | Total. | Expenditures, fiscal year 1911. | Cash balances June 30, 1911. |
|---|------------------------------|-------------|---------------------|---------------------------------|------------------------------|
| | | | | | |
| Government lands, Sibul Spring, Act 1954..... | 4,998.85 | | 4,998.85 | 4,998.85 | |
| Government storehouses, Manila, Act 1954..... | 340,227.65 | | 340,227.65 | 67,997.57 | 272,230.08 |
| Irrigation plants and systems, Act 1954..... | 251,669.01 | | 251,669.01 | 34,085.01 | 217,584.00 |
| Public works, Bureau of Public Works, Act 1342..... | 64,671.73 | (60,000.00) | 4,671.73 | | 4,671.73 |
| Manila Harbor and Pasig River improvement, Acts 1342, 1449, and 1479..... | 42,996.77 | | 42,996.77 | 25,711.66 | 17,285.11 |
| Cavite Boulevard, Act 1902..... | 24,110.59 | | 24,110.59 | | 24,110.59 |
| Wright-Taft Road, Acts 1490 and 1688..... | 121.60 | | 121.60 | | 121.60 |
| Iloilo river wall, Act 1650..... | 4,362.46 | | 4,362.46 | 4,362.46 | |
| Wharf, sheds, etc., Manila, Act 1784..... | 3,019.25 | | 3,019.25 | 2,016.08 | 1,003.17 |
| Improvement burnt area, Cebu, Act 1848..... | 17,047.68 | | 17,047.68 | 16,420.04 | 627.64 |
| Suluan Island light, Act 1954..... | 15,938.65 | | 15,938.65 | 4.80 | 15,933.85 |
| Isabel Island light, Act 1902..... | 3,644.49 | | 3,644.49 | 2,468.36 | 1,176.13 |
| Plans, Capitol Building, Act 1954..... | 94,870.94 | | 94,870.94 | 4,748.00 | 90,122.94 |
| Customs building, Cebu, Act 1954..... | 152,775.79 | | 152,775.79 | 141,568.92 | 11,206.87 |
| General Hospital, Manila, Act 1954..... | 20,070.36 | | 20,070.36 | | 20,070.36 |
| Buildings and gas plant, Philippine Medical School, Act 1954..... | 53,768.32 | | 53,768.32 | 53,768.32 | |
| River wall and Muelle Loney, Iloilo, Act 1954..... | 92,684.84 | | 92,684.84 | | 92,684.84 |
| Wards, San Lazaro, Act 1954..... | 22,926.93 | | 22,926.93 | 22,478.17 | 448.76 |
| Philippine Normal School, Act 1342 and section 8, Act 1954..... | | 60,000.00 | 60,000.00 | | 60,000.00 |
| Unappropriated—Public Works Bond Fund..... | 9,075.20 | | 9,075.20 | | 9,075.20 |
| <i>Totals</i> | <i>1,218,981.11</i> | | <i>1,218,981.11</i> | <i>517,494.03</i> | <i>701,487.08</i> |

REPORT OF THE AUDITOR

SUPPLIES—(UNEXPENDED).

| Titles of accounts. | Brought into account, transfers, and inventory corrections. | | |
|--|---|---|------------------------|
| | Balances June 30, 1910. | Purchases, issues, and sales, fiscal year 1911. | Balance June 30, 1911. |
| Bureaus and Offices: | | | |
| Executive Bureau..... | 91,336.80 | (31,032.15) | 60,304.65 |
| Bureau of Health..... | 137,141.21 | 6,689.08 | 143,830.29 |
| Bureau of Lands..... | | 1,442.25 | 1,442.25 |
| Bureau of Science..... | 24,500.00 | 1,186.71 | 32,867.99 |
| Bureau of Constabulary..... | 146,404.00 | 227,826.13 | 10.70 |
| Bureau of Public Works..... | 542,561.39 | 96.30 | 548,282.18 |
| Bureau of Navigation—navigation division..... | 535,617.05 | (6,887.69) | 538,206.83 |
| Bureau of Navigation—lighthouse service..... | 7,421.47 | 485.67 | 7,907.14 |
| Bureau of Posts..... | 123,172.59 | 16,825.49 | 115,795.35 |
| Bureau of Coast and Geodetic Survey..... | 1,757.65 | (759.74) | 997.91 |
| Bureau of Justice..... | | 5,897.00 | 5,897.00 |
| Bureau of Customs..... | 64,113.33 | (1,291.89) | 56,513.31 |
| Bureau of Internal Revenue..... | 1,336.56 | (1,336.56) | |
| Bureau of Agriculture..... | 22,704.00 | (18,407.54) | 4,296.46 |
| Bureau of Education..... | 1,161,128.83 | (541.31) | 1,213,187.16 |
| Bureau of Prisons—prison division..... | 144,207.25 | (48,497.70) | 95,709.55 |
| Philippine Library..... | | (649.87) | |
| The Judiciary..... | | 27,536.80 | 38,543.90 |
| <i>Total</i> | <u>3,003,402.13</u> | <u>265,400.41</u> | <u>(405,009.87)</u> |
| Capital Operations: | | | |
| Commissary stores, Bureau of Constabulary, Act 242..... | 12,074.62 | 4,401.03 | 16,475.65 |
| Coal Supply Fund, Bureau of Customs, Act 1361..... | 70,020.46 | 4,629.03 | (38,930.14) |
| Forage Supply Fund, Bureau of Agriculture, Act 1954..... | | 6,285.00 | 6,285.00 |
| Bureau of Supply—supply division, Act 146..... | 1,935,650.75 | 2,371.76 | (330,767.15) |
| Cold storage division, Bureau of Supply, Act 315..... | 37,388.82 | 98.80 | (856.96) |
| Bureau of Printing, Act 296..... | 193,395.24 | 12,331.41 | 41,156.17 |
| Bureau of Prisons—industrial division..... | 76,211.24 | 8,161.41 | 35,458.79 |
| General store, Iwahig, Bureau of Prisons, Act 1679..... | 3,686.02 | (3,686.02) | |
| Constabulary Supply Fund, Act 1873..... | 425,628.35 | (225,000.00) | 24,625.58 |
| Education Supply Fund, Act 1873..... | 296,519.98 | (15,089.83) | 281,430.15 |
| <i>Total</i> | <u>3,050,575.48</u> | <u>(197,407.59)</u> | <u>(277,403.53)</u> |
| Public Works from Insular Revenue: | | | |
| Artesian wells, Acts 1954, and 1988..... | | 29,528.97 | 29,528.97 |
| Baguio light and power plant, Act 2004..... | | 1,073.68 | 1,073.68 |
| Telegraph lines and postal equipment, Act 1988..... | | 40,702.47 | 40,702.47 |
| <i>Total</i> | | <u>71,305.12</u> | <u>71,305.12</u> |
| <i>Summary total</i> | <u>6,053,977.61</u> | <u>67,992.82</u> | <u>(611,108.28)</u> |

THE INSULAR GOVERNMENT

LIABILITIES

LIABILITIES.

BONDED DEBT.

| | |
|--|----------------------|
| Friar lands bonds | 14,000,000.00 |
| Under authority of sections 63, 64, and 65 of the Act of Congress of July 1, 1902, the Philippine Government was empowered to issue bonds for the purpose of providing funds to acquire by purchase some 410,000 acres of land in the Philippine Islands generally known as the friar lands. Fourteen million pesos of bonds were issued February 1, 1904, registered at the Treasury of the United States; due February 1, 1934, subject to call after February 1, 1914; interest payable quarterly, May, August, November, and February, at the Treasury of the United States. Act No. 1749 of the Philippine Commission provides for a sinking fund to retire these bonds at maturity. The balance to the credit of this fund June 30, 1911, was P2,731,273.72. | |
| Public works and permanent improvements bonds | 10,000,000.00 |
| Under authority of the Congress of the United States contained in section 2 of the Act of February 6, 1905, the Government of the Philippine Islands was empowered to issue bonds not to exceed P10,000,000 for certain specific purposes, including public works and permanent improvements. Five million pesos of bonds were issued March 1, 1905, registered at the Treasury of the United States; due March 1, 1935, subject to call after March 1, 1915; interest payable quarterly, June, September, December, and March, at the Treasury of the United States. Two million pesos of bonds were issued February 1, 1906, registered at the Treasury of the United States; due February 1, 1936, subject to call after February 1, 1916; interest payable quarterly, May, August, November, and February, at the Treasury of the United States. Three million pesos of bonds were issued August 1, 1909, registered at the Treasury of the United States; due August 1, 1939, subject to call after August 1, 1919; interest payable quarterly, November, February, May, and August, at the Treasury of the United States. Act No. 1729 of the Philippine Commission makes provision for a sinking fund for the retirement of these bonds at maturity. The balance to the credit of this fund June 30, 1911, was P1,121,683.01. | |
| Total | <u>24,000,000.00</u> |

SPECIAL AND TRUST FUND LIABILITY.

(For statements of Special and Trust Fund accounts reference should be made to the pages indicated.)

| Reference page. | | |
|-----------------|---|----------------------|
| 101 | Miscellaneous Trust Funds | 950,728.29 |
| | Sundry Special Funds | |
| 102 | Constabulary Pension and Retirement Fund | 184,759.15 |
| 102 | Refundable export duties | 33,151.28 |
| 102 | Outstanding liabilities | 19,396.00 |
| 102 | Money Order Fund | 893,090.41 |
| 103 | Assurance Fund, Act 496 | 66,211.05 |
| 103 | Postal Saving Bank Fund | 2,105,833.54 |
| 104 | Interest accrued and unpaid | 863,954.66 |
| 105 | Provincial and municipal internal revenue | |
| 105 | Pension Fund, Bureau of Navigation | 11,518.58 |
| | Sub-total | 4,177,914.67 |
| 105 | Depository Funds in Insular Treasury | 10,357,676.95 |
| 105 | Silver Certificate Redemption Fund | 27,339,909.50 |
| 119 | City of Manila Fund | 1,458,991.36 |
| 106 | Gold Standard Fund | 20,620,196.06 |
| 106 | Congressional Relief Fund | 111,015.35 |
| 107 | Warrants Payable Fund | 2,714,275.76 |
| 13 | Total | <u>67,730,707.94</u> |

SCHEDULE OF ACCOUNTS PAYABLE, JUNE 30, 1911.

| Reference page. | | |
|-----------------|--|---------------------|
| 31 | The Philippine Assembly | 1,711.54 |
| 32 | Executive Bureau | 18,011.95 |
| 33 | Bureau of Audits | 18,172.81 |
| 34 | Bureau of Civil Service | 963.08 |
| 34 | Bureau of Health | 50,342.45 |
| 37 | Bureau of Lands | 10,454.35 |
| 38 | Bureau of Science | 3,777.34 |
| 39 | Bureau of Forestry | 2,019.44 |
| 41 | Bureau of Quarantine Service | 3,461.22 |
| 42 | Weather Bureau | 76.49 |
| 42 | Bureau of Constabulary | 100,983.83 |
| 46 | Bureau of Public Works | 569,682.40 |
| 47 | Bureau of Navigation—navigation division | 3,060.35 |
| 48 | Bureau of Navigation—lighthouse division | 5,767.40 |
| 49 | Bureau of Navigation—port works division | 220.70 |
| 50 | Bureau of Posts | 68,812.67 |
| 51 | Bureau of Coast and Geodetic Survey | 300.00 |
| 52 | Bureau of Labor | 255.57 |
| 53 | The Consulting Architect | 333.33 |
| 53 | The Supervising Railway Expert | 2,056.50 |
| 54 | Bureau of Justice | 509.24 |
| 54 | Bureau of Customs | 2,126.14 |
| 56 | Bureau of Internal Revenue | 2,360.69 |
| 57 | Bureau of the Treasury | 330.00 |
| 58 | Bureau of Agriculture | 37,190.07 |
| 60 | Bureau of Education | 31,164.74 |
| 63 | Bureau of Prisons—prison division | 2,465.70 |
| 65 | The Philippine Library | 600.55 |
| 66 | The Judiciary | 10,968.88 |
| | General purposes | 502.04 |
| | Suppression of head-hunting | 26.00 |
| | Board of Rate Regulation | 1,118.30 |
| | Secretaries to United States Resident Commissioners | 385.84 |
| | Code Committee | 2,401.83 |
| | Non-Christian Tribes, Agriculture | 256.50 |
| | Non-Christian tribes, Education | 2,902.84 |
| | Scholarships, School of Forestry, Act 2050 | 262.00 |
| | Public works, Executive Bureau | 11,098.89 |
| | Public works, Bureau of Civil Service | 596.99 |
| | Public works, Bureau of Health | 2,917.44 |
| | Public works, Bureau of Agriculture | 2,984.94 |
| | Public works, Bureau of Forestry | 596.99 |
| | Public works, Bureau of Constabulary | 4,775.91 |
| | Public works, Bureau of the Treasury | 596.99 |
| | Buildings at Alabang, Bureau of Agriculture | 707.45 |
| | Animal quarantine station, Manila, Iloilo, and Cebu | 42.06 |
| | Constabulary barracks and quarters, Non-Christian Tribes | 912.67 |
| 71 | Commissary stores, Bureau of Constabulary | 57.51 |
| 72 | Constabulary Supply Fund | 2,336.51 |
| 75 | Coal Supply Fund, Bureau of Customs | 15.00 |
| 78 | Forage Supply Fund, Bureau of Agriculture | 520.72 |
| 79 | Cattle Quarantine Station Fund, Bureau of Agriculture | 2.33 |
| 82 | Supply division, Bureau of Supply | 112,302.92 |
| 83 | Cold storage division, Bureau of Supply | 15,441.76 |
| 84 | Bureau of Printing | 10,846.29 |
| 80 | Industrial division, Bureau of Prisons | 170.00 |
| 78 | Agricultural Bank | 46,247.70 |
| 13 | Total | <u>1,163,645.85</u> |

SCHEDULE OF DEFERRED INCOME, JUNE 30, 1911.

| | | |
|----|---|-----------------|
| 82 | Supply division, Bureau of Supply | 1,617.04 |
| 83 | Cold storage division, Bureau of Supply | 849.60 |
| 13 | Total | <u>2,466.64</u> |

THE INSULAR GOVERNMENT

SURPLUS.

SUMMARY STATEMENT OF THE PRINCIPAL ACCOUNT SURPLUS.

| Refer- ence page. | | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------|---|--------------------------------|----------------------------|--|
| | CREDITS. | | | |
| 13 | Balance at beginning of the fiscal year..... | ^a 28,729,077.40 | 25,208,106.57 | + 3,520,970.83 |
| | Assets Acquired by Expenditures from Appropriated Revenues: | | | |
| 21 | Real estate..... | 11,880.32 | 277,453.05 | — 265,572.73 |
| 22 | Public works and improvements, and equipment..... | 7,286,269.95 | 3,345,270.93 | + 3,940,999.02 |
| | Supplies, excess purchases over sales and issues (fiscal year 1910)..... | | 435,291.61 | — 435,291.61 |
| 27 | Account of Philippine Railway Co., interest paid on their bonds..... | 618,378.46 | 488,425.70 | + 129,952.76 |
| 27 | Account of Manila Railroad Co., interest paid on their bonds..... | 148,568.19 | | + 148,568.19 |
| 103 | Account of Postal Savings Bank Fund, payment to cover deficit (fiscal year 1910)..... | | 26,717.59 | — 26,717.59 |
| | Total assets acquired from appropriated revenues..... | 8,065,096.92 | 4,573,158.88 | + 3,491,938.04 |
| | Assets Acquired by Expenditures from the Congressional Relief Fund: | | | |
| | Public works and equipment..... | | 5,641.49 | — 5,641.49 |
| | Premiums on sale of public works bonds (fiscal year 1910)..... | | 9,075.20 | — 9,075.20 |
| | Assets Brought into Account and Inventory Adjustments: | | | |
| 89 | Real estate, fiscal year 1911 (San Lazaro Estate)..... | 1,382,269.00 | | + 1,382,269.00 |
| 89 | Public works and equipment..... | 15,755.28 | | + 15,755.28 |
| 120 | Supplies..... | 67,992.82 | 55,525.98 | + 12,466.84 |
| | Account of the Postal Savings Bank..... | | 84,404.94 | — 84,404.94 |
| | Banco Español-Filipino stock..... | | 7,400.00 | — 7,400.00 |
| 17 | Total assets brought into account and inventory adjustments..... | 1,466,017.10 | 147,330.92 | + 1,318,686.18 |
| | Adjustment on Account of Assets Pertaining to Friar Lands Fund: | | | |
| 128 | Residue of principal amount of the Bond Fund after purchase of Friar Lands..... | 96,770.29 | | + 96,770.29 |
| 128 | Sale of friar lands, fiscal year 1908..... | 11,370.61 | | + 11,370.61 |
| 128 | Sale of friar lands, fiscal year 1909..... | 123,998.07 | | + 123,998.07 |
| 128 | Sale of friar lands, fiscal year 1910..... | 434,611.33 | 569,980.01 | + 434,611.33 |
| 128 | Total here credited and Sinking Fund reserves charged..... | ^b 666,750.80 | | + 666,750.80 |
| | Total credits..... | 38,926,941.72 | 29,943,313.06 | + 8,983,628.66 |
| | DEBITS. | | | |
| | Assets Sold, Retired, and Released on Account of Payments Received: | | | |
| 120 | Supplies, excess sales and issues over purchases (fiscal year 1911)..... | 611,108.28 | | + 611,108.28 |
| 115 | City of Manila, Payment on Luneta Extension Loan..... | 50,000.00 | 150,000.00 | — 100,000.00 |
| 115 | Moro Province, Payment on Account..... | 28,168.99 | 20,316.02 | + 7,847.97 |
| 115 | Manila Railroad Company, Payment on Interest Account..... | 24,211.25 | | + 24,211.25 |
| 115 | Bank Stock Sold..... | 7,400.00 | | + 7,400.00 |
| | Total assets sold, etc..... | 720,883.52 | 170,316.02 | + 550,567.50 |
| | Assets Dropped from Account, Canceled, and Inventory Adjustments: | | | |
| | Public works and equipment (fiscal year 1910)..... | | 88,458.01 | — 88,458.01 |
| 115 | Postal Savings Bank account canceled..... | 111,122.53 | | + 111,122.53 |
| 106 | Congressional Relief Fund assets sold during the year..... | 2.00 | | + 2.00 |
| 17 | Total assets dropped from account and inventory adjustments..... | 111,124.53 | 88,458.01 | + 22,666.52 |
| | Assets Transferred to Appropriated Surplus: | | | |
| 129 | Supplies, inventory value of all supplies June 30, 1911..... | 5,510,862.15 | | + 5,510,862.15 |
| | Accounts receivable and payable (fiscal year 1910)..... | | 57,582.46 | — 57,582.46 |
| | Investments (fiscal year 1910)..... | | 327,005.00 | — 327,005.00 |
| | Total transfers to appropriated surplus..... | 5,510,862.15 | 384,587.46 | + 5,126,274.69 |
| | Adjustment on Account of Friar Land Fund Assets (fiscal year 1910): | | | |
| | Correction of original purchase cost of Friar Lands..... | | 894.16 | — 894.16 |
| 128 | Sales of friar lands, fiscal year 1908..... | 11,370.61 | | + 11,370.61 |
| 128 | Sales of friar lands, fiscal year 1909..... | 123,998.07 | | + 123,998.07 |
| | Total..... | 135,368.68 | 894.16 | — 136,262.84 |
| 128 | Sales of friar lands, fiscal year 1910..... | 434,611.33 | | + 434,611.33 |
| | Total adjustment Friar Land fund assets (fiscal year 1910)..... | | 570,874.17 | — 570,874.17 |
| | Total debits..... | 6,342,870.20 | 1,214,235.66 | + 5,128,634.54 |
| 13 | Balance at close of the fiscal year..... | 32,584,071.52 | ^a 28,729,077.40 | + 3,854,994.12 |
| | | 38,926,941.72 | 29,943,313.06 | + 8,983,628.66 |
| | ^a In the comparative balance sheet this balance is shown as..... | | | 28,341,850.09 |
| | Which excludes Supplies (see statement of Appropriated Surplus Account)..... | | | 6,053,977.61 |
| | Total..... | | | 29,395,827.70 |
| | ^b And also excludes the negative amount of Friar Lands fund liability (see Sinking Fund reserves)..... | | | 666,750.80 |
| | Balance, June 30, 1910, as per above statement..... | | | 28,729,077.40 |

SUMMARY STATEMENT OF SINKING FUND RESERVES (SURPLUS).

| Reference Page. | | Fiscal year 1911. | Fiscal year 1910. | Increase. |
|--------------------|---|-------------------|-------------------|------------|
| | <i>Balances at beginning of the fiscal year:</i> | | | |
| 111 | FRIAR LANDS BOND SINKING FUND..... | 1,896,680.48 | 1,410,921.18 | |
| | Less amounts not reserved from revenue— | | | |
| | Residue of principal amount of the Friar Lands Bond Fund..... | 96,770.29 | | |
| | Sales of friar lands, fiscal year 1908..... | 11,370.61 | | |
| | Sales of friar lands, fiscal year 1909..... | 123,998.07 | | |
| | Total correction of balance to June 30, 1909..... | 232,138.97 | 232,138.97 | |
| | Sales of friar lands, fiscal year 1910..... | 434,611.33 | | |
| 127 | Total correction (see Principal Account Surplus)..... | 666,750.30 | | |
| 13 | Corrected balance, Friar Lands Bond Sinking Fund reserve..... | 1,229,930.18 | 1,178,782.21 | 51,147.97 |
| 111 | Public Works Bond Sinking Fund..... | 881,243.17 | 720,201.01 | 161,042.16 |
| 13 | Total balance at beginning of the fiscal year (corrected)..... | 2,111,173.35 | 1,898,983.22 | 212,190.13 |
| | Allotments and Payments from Appropriated Revenues: | | | |
| 111 | Allotment to Public Works Bond Sinking Fund, Acts 1729 and 1954..... | 201,048.44 | 142,848.44 | 58,200.00 |
| 111 | Payment to Friar Lands Bond Sinking Fund, reimbursement, section 1 Act 1749..... | 141,430.85 | | 141,430.85 |
| 21 | Total allotments and payments from appropriated revenues..... | 342,479.29 | 142,848.44 | 199,630.85 |
| | Earnings of the Funds: | | | |
| 111 | Friar Lands Bond Sinking Fund..... | 60,087.12 | 51,147.97 | 8,939.15 |
| 111 | Public Works Bond Sinking Fund..... | 39,391.40 | 18,193.72 | 21,197.68 |
| | Total earnings of the funds..... | 99,478.52 | 69,341.69 | 30,136.83 |
| | <i>Balance at close of the fiscal year:</i> | | | |
| 111 | Friar Lands Bond Sinking Fund..... | 1,431,448.15 | 1,229,930.18 | 201,517.97 |
| 111 | Public Works Bond Sinking Fund..... | 1,121,683.01 | 881,243.17 | 240,439.84 |
| 13 | Total balance at close of the fiscal year..... | 2,553,131.16 | 2,111,173.35 | 441,957.81 |

NOTE.—The assets of the Friar Lands Bond Sinking Fund accrue from two sources: (1) The balance (P96,770.29) remaining from the principal amount (P14,000,000) of the Friar Lands Bond Fund after the purchase of the friar estates (cost P13,903,229.71), and the receipts from sales of friar lands; (2) premiums received on sale of the friar lands bonds (P1,060,780), allotments from appropriated revenues, and the earnings from investments. Only the accruals from the second source affect the Government surplus.

The accruals from the two sources, to June 30, 1911, are as follows:

| | (1) | (2) (Surplus) | Total. |
|---|--------------|------------------|--------------|
| Balance of principal amount of Friar Lands Bond Fund..... | 96,770.29 | | 96,770.29 |
| Receipts from sales of friar lands: | | | |
| Fiscal year 1908..... | 11,370.61 | | |
| Fiscal year 1909..... | 123,998.07 | | |
| Fiscal year 1910..... | 434,611.33 | | |
| Fiscal year 1911..... | 633,075.27 | | |
| Total from sales..... | 1,203,055.28 | | 1,203,055.28 |
| Premiums on sale of friar lands bonds..... | | 1,060,780.00 | 1,060,780.00 |
| Earnings on investments: | | | |
| Fiscal year 1907..... | 26,100.36 | | |
| Fiscal year 1908..... | 22,878.92 | | |
| Fiscal year 1909..... | 65,822.46 | | |
| Fiscal year 1910..... | 51,147.97 | | |
| Fiscal year 1911..... | 60,087.12 | | |
| Total earnings..... | | 226,036.83 | 226,036.83 |
| Allotments from appropriated revenues— | | | |
| Fiscal year 1908..... | 128,629.39 | | |
| Fiscal year 1909..... | 16,001.93 | | |
| Total allotments..... | | 144,631.32 | 144,631.32 |
| Total..... | 1,299,825.57 | 1,431,448.15 | 2,731,273.72 |

SUMMARY STATEMENT OF APPROPRIATED SURPLUS ACCOUNT.

| Reference page. | | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--------------------|---|---------------------------|---------------------------|--|
| | CREDITS. | | | |
| 13 | Balance at beginning of the fiscal year..... | ^a 8,919,128.60 | 9,344,971.21 | - 425,842.61 |
| | Appropriations, Restorations, Transfers, Act 1902, less reversions: | | | |
| 133 | Appropriations..... | 29,012,903.51 | 26,006,911.74 | + 3,005,991.77 |
| 133 | Restorations..... | 207,355.48 | 623,893.25 | - 416,537.77 |
| 133 | Transfers, Act 1902..... | 526,783.67 | 607,536.45 | - 80,752.78 |
| 133 | Total..... | 29,747,042.66 | 27,238,341.44 | + 2,508,701.22 |
| 133 | Reversions (deduct)..... | 768,620.82 | 4,554,957.23 | - 3,786,336.41 |
| 133 | Net appropriations from the General Fund..... | 28,978,421.84 | 22,683,384.21 | + 6,295,037.63 |
| | Transfers from Other Funds and Accounts: | | | |
| | FROM PRINCIPAL ACCOUNT SURPLUS— | | | |
| 127 | Supplies (fiscal year 1911)..... | 5,510,862.15 | | + 5,510,862.15 |
| | Investments (fiscal year 1910)..... | | 327,005.00 | - 327,005.00 |
| | Accounts receivable and payable (fiscal year 1910)..... | | 57,582.46 | - 57,582.46 |
| | Total transfers from principal account..... | 5,510,862.15 | 384,587.46 | + 5,126,274.69 |
| | From Civil Service Trust Fund (fiscal year 1910)..... | | 239.30 | - 239.30 |
| | Total transfers from other funds and accounts..... | 5,510,862.15 | 384,826.76 | + 5,126,035.39 |
| | Total credits..... | 43,408,412.59 | 32,418,182.18 | +10,995,230.41 |
| | DEBITS. | | | |
| | Expenditures from Appropriated Revenues: | | | |
| | FOR EXPENSES OF ADMINISTRATION, OPERATION, MAINTENANCE, ETC.— | | | |
| 24 | Bureaus and Offices..... | 16,982,345.27 | 15,848,433.21 | + 1,133,910.06 |
| 25 | Deduct net Earnings of self-sustaining Bureaus and funds..... | ^b 654,923.72 | ^c 294,304.91 | + 360,618.81 |
| | Net expenses of bureaus and offices and self-sustaining funds..... | 16,327,419.55 | 15,554,128.30 | + 773,291.25 |
| 25 | Miscellaneous expenses..... | 492,927.32 | 878,860.43 | - 385,933.11 |
| 25 | Aid to provinces..... | 286,599.00 | 219,852.23 | + 66,746.77 |
| 27 | Maintenance of public works and improvements..... | 364,333.21 | 195,244.13 | + 169,089.08 |
| 27 | Fixed charges (interest on bonded debt and contributions to Manila and Baguio)..... | 2,109,372.09 | 1,925,663.99 | + 183,708.10 |
| 21 | Total expenses of administration, operation and maintenance..... | 19,580,651.17 | 18,773,749.08 | + 806,902.09 |
| | FOR OUTLAYS (CAPITAL EXPENDITURES)— | | | |
| 21 | Real estate..... | 11,880.32 | 277,453.05 | - 265,572.73 |
| 21 | Public works and improvements, and equipment..... | 7,286,269.95 | 3,845,270.93 | + 3,440,999.02 |
| | Total outlays..... | 7,298,150.27 | 3,622,723.98 | + 3,675,426.29 |
| | FOR ALLOTMENTS AND PAYMENTS TO SINKING FUND— | | | |
| 27 | Friar Lands Bonds Sinking Fund, reimbursement, section 1, Act 1749..... | 141,430.85 | | + 141,430.85 |
| 27 | Public Works Bond Sinking Fund, Annual allotment..... | 201,048.44 | 142,848.44 | + 58,200.00 |
| 21 | Total allotments and payments to Sinking funds..... | 342,479.29 | 142,848.44 | + 199,630.85 |
| | FOR INTEREST ON RAILROAD BONDS UNDER GUARANTY CONTRACTS— | | | |
| 27 | Philippine Railway Company..... | 618,378.46 | 488,425.70 | + 129,952.76 |
| 27 | Manila Railroad Company..... | 148,568.19 | | + 148,568.19 |
| 21 | Total interest on railroad bonds..... | 766,946.65 | 488,425.70 | + 278,520.95 |
| | FOR SUPPLIES AND MATERIALS— | | | |
| | Excess expenditures over receipts (fiscal year 1910)..... | | 435,291.61 | - 435,291.61 |
| | FOR POSTAL SAVINGS BANK FUND— | | | |
| | To cover deficit in operations, fiscal year 1910 (fiscal year 1911 charged to expenses)..... | | 26,717.59 | - 26,717.59 |
| | Total..... | 27,988,227.88 | 23,489,756.40 | + 4,498,470.98 |
| 21 | Deduct excess receipts over expenditures for supplies (fiscal year 1911)..... | 611,108.28 | | + 611,108.28 |
| 21 | Total expenditures from appropriated revenues..... | 27,377,119.10 | 23,489,756.40 | + 3,887,362.70 |
| | Transfers to Other Funds, Fiscal Year 1910: | | | |
| | Congressional Relief Fund..... | | 2,767.76 | - 2,767.76 |
| | Gold Standard Fund..... | | 1,500.00 | - 1,500.00 |
| | Outstanding Liabilities..... | | 29.42 | - 29.42 |
| | Total transfers to other funds..... | | 4,297.18 | - 4,297.18 |
| | Total debits..... | 27,377,119.10 | 23,494,053.58 | + 3,883,065.52 |
| 13 | Balance at close of the fiscal year..... | 16,031,293.49 | ^a 8,919,128.60 | + 7,112,164.89 |
| | Totals..... | 43,408,412.59 | 32,418,182.18 | +10,995,230.41 |

^a In the comparative balance sheet this balance is shown as ₱14,973,106.21 which includes supplies, ₱6,053,977.61. (See Principal account surplus.)

^b Exclusive of ₱210,653.59, profits cold storage plant transferred to miscellaneous revenue.

^c Exclusive of ₱819,588.88, profits cold storage plant transferred to miscellaneous revenue.

SUMMARY STATEMENT OF UNAPPROPRIATED SURPLUS ACCOUNT (GENERAL FUND).

| Reference page. | | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--------------------|--|-------------------|-------------------|--|
| 13 | Balance at beginning of the fiscal year..... | 3,870,458.52 | 2,370,312.94 | +1,500,145.58 |
| | Revenue Receipts and Other Receipts: | | | |
| | REVENUE FROM TAXATION— | | | |
| 22 | Customs revenue..... | 16,544,795.56 | 15,709,775.66 | + 835,019.90 |
| 23 | Internal revenue, Insular..... | 8,080,614.71 | 6,878,124.97 | +1,202,489.74 |
| 21 | Internal revenue, United States..... | 189,137.41 | 561,407.41 | — 372,270.00 |
| 21 | Franchise taxes..... | 55,347.11 | 70,738.90 | — 15,391.79 |
| | Total revenue from taxation..... | 24,869,894.79 | 23,220,046.94 | +1,649,847.85 |
| | OTHER REVENUE RECEIPTS— | | | |
| 23 | Miscellaneous revenue..... | 364,972.07 | 473,578.00 | — 108,605.93 |
| 83 | Profits cold storage division..... | 210,653.59 | 319,588.83 | — 108,935.24 |
| 21 | Total other revenue receipts..... | 575,625.66 | 793,166.83 | — 217,541.17 |
| 21 | Total revenue receipts..... | 25,445,520.45 | 24,013,213.77 | +1,432,306.68 |
| | OTHER RECEIPTS— | | | |
| 115 | City of Manila—payments on Luneta Extension loan..... | 50,000.00 | 150,000.00 | — 100,000.00 |
| 115 | Moro Province—payments on account..... | 28,163.99 | 20,316.02 | + 7,847.97 |
| 115 | Manila Railroad Company—payment on interest account..... | 24,211.25 | | + 24,211.25 |
| 115 | Bank stock sold..... | 7,400.00 | | + 7,400.00 |
| | Total other receipts..... | 109,775.24 | 170,316.02 | — 60,540.78 |
| | Total receipts credited to the General Fund..... | 25,555,295.69 | 24,183,529.79 | +1,371,765.90 |
| | Total available..... | 29,425,754.21 | 26,553,842.73 | +2,871,911.48 |
| | Appropriations, Restorations, Transfers, Act 1902, less | | | |
| | Reversions: | | | |
| 133 | Appropriation..... | 29,012,903.51 | 26,006,911.74 | +3,005,991.77 |
| 133 | Restorations..... | 207,355.48 | 623,893.25 | — 416,537.77 |
| 133 | Transfers, Act 1902..... | 526,783.67 | 607,536.45 | — 80,752.78 |
| 133 | Total..... | 29,747,042.66 | 27,238,341.44 | +2,508,701.22 |
| | Reversions (deduct)..... | 768,620.82 | 4,554,957.23 | —3,786,336.41 |
| 133 | Net appropriations charged to the General Fund..... | 28,978,421.84 | 22,683,384.21 | +6,295,037.63 |
| 13 | Balance at close of the fiscal year..... | 447,332.37 | 3,870,458.52 | —3,423,126.15 |

THE INSULAR GOVERNMENT

SCHEDULES OF

APPROPRIATIONS

RESTORATIONS

TRANSFERS ACT No. 1902

REVERSIONS

TRANSFERS BETWEEN APPROPRIATION ACCOUNTS

**STATEMENT OF APPROPRIATIONS, RESTORATIONS, TRANSFERS ACT 1902, REVERSIONS,
AND TRANSFERS BETWEEN APPROPRIATION ACCOUNTS UNDER THE PROVI-
SIONS OF SECTION 4, ACT 1989 AND OTHER TRANSFERS.**

[Arranged in six schedules.]

| Refer- ence page. | SUMMARY OF SCHEDULES. | Appro- priations. | Restora- tions. | Transfers, Act 1902. | Total. | Rever- sions. | Net appro- priations. | Transfers between accounts. | |
|-------------------------|--|----------------------|--------------------|-------------------------|----------------------|-------------------|-----------------------------|--------------------------------|---------------------|
| | | | | | | | | Debit. | Credit. |
| 133 | Bureaus and Offices, Schedule No. 1..... | 17,446,872.32 | 170,081.47 | 465,783.67 | 18,082,737.46 | 661,279.78 | 17,421,457.68 | 598,405.05 | 261,369.89 |
| 134 | Capital operations, Schedule No. 2..... | 300,000.00 | 9,803.93 | | 309,803.93 | 500.00 | 309,303.93 | 75,353.10 | |
| 135 | Miscellaneous, Schedule No. 3..... | 1,787,993.16 | 23,654.74 | | 1,811,647.90 | 105,013.13 | 1,706,634.77 | 91,115.75 | 23,482.66 |
| 136 | Aid to provinces, Schedule No. 4..... | 249,710.00 | 1,889.00 | 15,000.00 | 266,599.00 | 1,496.06 | 265,102.94 | | |
| 136 | Public works from Insular revenue, Schedule No. 5.. | 6,009,530.00 | 1,926.34 | 46,000.00 | 6,057,456.34 | 331.85 | 6,057,124.49 | 441,756.26 | 916,782.61 |
| 138 | Fixed charges, Schedule No. 6..... | 3,218,798.03 | | | 3,218,798.03 | | 3,218,798.03 | | |
| | Total | 29,012,903.51 | 207,355.48 | 526,783.67 | 29,747,042.66 | 768,620.82 | 28,978,421.84 | 1,206,685.16 | 1,206,685.16 |
| | Schedule No. 1.—BUREAUS AND OFFICES. | | | | | | | | |
| | The Philippine Commission, Act 1989..... | 127,200.00 | | | 127,200.00 | 9,706.68 | 117,493.32 | | |
| | The Philippine Assembly, Act 1989..... | 450,000.00 | | 20,000.00 | 470,000.00 | 4,948.86 | 465,051.14 | | |
| | The Executive, Act 1989..... | 164,000.00 | | | 164,000.00 | 26,296.67 | 137,703.33 | | |
| | Executive Bureau, Act 2046..... | 546,384.32 | 22,758.84 | 5,000.00 | 574,143.16 | | 574,143.16 | | |
| | Executive Bureau, Non-Christian tribes, Act 2020 | | | | | | | | 12,391.73 |
| | Public works, Executive Bureau, section 4, Act 1989 | | | | | | | 48,691.46 | |
| | Record room, Baguio, section 4, Act 1989 | | | | | | | 5,000.00 | |
| | Bureau of Audits, Acts 1989 and 2065 | 366,200.00 | | 41,045.42 | 407,245.42 | | 407,245.42 | | |
| | Public works, Bureau of Audits, section 4, Act 1989 | | | | | | | 1,568.62 | |
| | Bureau of Civil Service, Act 1989..... | 77,000.00 | 600.00 | 1,960.79 | 79,560.79 | | 79,560.79 | | |
| | Public works, Bureau of Civil Service, section 4, Act 1989 | | | | | | | 2,557.78 | |
| | Bureau of Health, Act 1989..... | 1,367,000.00 | 52,500.00 | | 1,419,500.00 | 171,577.61 | 1,247,922.39 | | |
| | Nurses' quarters, San Lazaro, section 4, Act 1955 | | | | | | | 3,500.00 | |
| | Public works, Bureau of Health, section 4, Act 1989 | | | | | | | 8,015.48 | |
| | Construction, Cebu Hospital, Act 1954..... | | | | | | | 50,000.00 | |
| | Equipment, General Hospital, Act 1902..... | | | | | | | 66,942.52 | |
| | Bureau of Lands, Act 1989..... | 648,000.00 | | | 648,000.00 | 17,333.65 | 630,666.35 | | |
| | Non-Christian tribes, Bureau of Lands, Act 1992 | | | | | | | | 20,000.00 |
| | Public works, Bureau of Lands, section 4, Act 1989 | | | | | | | 15,686.27 | |
| | Bureau of Science, Act 1989..... | 340,000.00 | | 40,000.00 | 380,000.00 | 8,946.93 | 371,053.07 | | |
| | Public works, Bureau of Science, section 4, Act 1989 | | | | | | | 3,529.41 | |
| | Aquarium, Bureau of Science, section 4, Act 1989 | | | | | | | 40,000.00 | |
| | Bureau of Forestry, Act 1989..... | 143,000.00 | 4,343.29 | 5,846.77 | 153,190.06 | | 153,190.06 | | |
| | Public works, Bureau of Forestry, section 4, Act 1989 | | | | | | | 4,126.40 | |
| | Bureau of Quarantine Service, Act 1989 | 125,000.00 | 19,442.47 | | 144,442.47 | 33,526.08 | 110,916.39 | | |
| | Reconstruction Mariveles wharf, section 4, Act 1955 | | | | | | | 19,442.47 | |
| | Weather Bureau, Act 1989..... | 131,900.00 | | | 131,900.00 | 5,065.72 | 126,834.28 | | |
| | Bureau of Constabulary, Act 1989..... | 2,450,000.00 | | 5,882.85 | 2,455,882.85 | | 2,455,882.85 | | |
| | Public works, Bureau of Constabulary, section 4, Act 1989..... | | | | | | | 10,658.26 | |
| | Alteration, Santa Lucia Barracks, section 4, Act 1989 | | | | | | | 20,000.00 | |
| | Construction Storeroom, Zamboanga, section 4, Act 1989 | | | | | | | 1,266.25 | |
| | Bureau of Public Works, Act 1989..... | 286,000.00 | | 108,000.00 | 394,000.00 | | 394,000.00 | | |
| | Public works, Bureau of Public Works, section 4, Act 1989 | | | | | | | 38,279.05 | |
| | Bureau of Navigation—navigation division, Act 1989 | 697,000.00 | | | 697,000.00 | | 697,000.00 | | |
| | Cable ship, Bureau of Posts, Act 1954..... | | | | | | | 10,784.16 | |
| | Bureau of Navigation—lighthouse service, Act 1989 | | | | | | | | 30,194.40 |
| | Bureau of Navigation—port works division, Act 1989 | | | | | | | | 117,078.89 |

Statement of Appropriations, Restorations, etc.—Continued.

| SUMMARY OF SCHEDULES. | Appropriations. | Restorations. | Transfers, Act 1902. | Total. | Reversions. | Net appropriations. | Transfers between accounts. | |
|--|-----------------|---------------|----------------------|--------------|-------------|---------------------|-----------------------------|-----------|
| | | | | | | | Debit. | Credit. |
| Schedule No. 2.—CAPITAL OPERATIONS ACCOUNTS—Continued. | | | | | | | | |
| Bureau of Supply—supply division, Act 146..... | | 6,666.67 | | 6,666.67 | | 6,666.67 | | |
| Public works, Bureau of Supply, section 4, Act 1989..... | | | | | | | 6,666.67 | |
| Bureau of Supply—cold storage division, Act 315..... | | | | | | | | |
| Repairs, Insular ice plant, section 4, Act 1989.. | | | | | | | 30,000.00 | |
| Bureau of Printing, Act 296..... | | 3,137.26 | | 3,137.26 | | 3,137.26 | | |
| Public works, Bureau of Printing, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| General store, Iwahig, Act 1679..... | | | | | 500.00 | (500.00) | | |
| Philippine Public Library, Act 1849..... | | | | | | | | |
| The Philippine Library, Act 1987..... | | | | | | | | 822.70 |
| Total..... | 300,000.00 | 9,803.93 | | 309,803.93 | 500.00 | 309,303.93 | 75,358.10 | |
| Schedule No. 3.—MISCELLANEOUS EXPENSES. | | | | | | | | |
| General purposes, Act 1989..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Ships subsidies, Act 1715..... | 230,000.00 | 22,836.87 | | 252,836.87 | | 252,836.87 | | |
| Cavite police, 1989..... | 5,000.00 | | | 5,000.00 | 520.04 | 4,479.96 | | |
| Bounties to tobacco growers, Act 1767..... | 9,350.00 | | | 9,350.00 | 24,962.56 | (15,612.56) | | |
| Board of Rate Regulation, Act 1989..... | 5,000.00 | 498.62 | | 5,498.62 | | 5,498.62 | | |
| Secretaries, United States Resident Commissioners, Act 1989..... | 9,000.00 | | | 9,000.00 | 7,279.15 | 1,720.85 | | |
| Code Committee, Act 1941..... | 90,000.00 | | | 90,000.00 | 17,957.04 | 72,042.96 | | |
| Legal services, Act 1989..... | 5,000.00 | | | 5,000.00 | 2,060.46 | 2,939.54 | | |
| Nurse's Training School, Acts 2025-1996..... | 24,000.00 | | | 24,000.00 | | 24,000.00 | | |
| Non-Christian tribes, Bureau of Lands, Act 1992.. | 20,000.00 | | | 20,000.00 | | 20,000.00 | | |
| Bureau of Lands, Act 1989..... | | | | | | | 20,000.00 | |
| Non-Christian tribes, Bureau of Health, Act 1992.. | 28,000.00 | | | 28,000.00 | | 28,000.00 | | |
| Non-Christian tribes, Bureau of Agriculture, Act 1992..... | 40,000.00 | | | 40,000.00 | | 40,000.00 | | |
| Non-Christian tribes, Bureau of Forestry, Act 1992 | 6,000.00 | | | 6,000.00 | | 6,000.00 | | |
| Non-Christian tribes, Bureau of Education, Act 1992..... | 215,000.00 | | | 215,000.00 | | 215,000.00 | | |
| Bureau of Education, Act 1989..... | | | | | | | 25,435.85 | |
| Land, Baguio Industrial School, Act 2002..... | | | | | | | 1,000.00 | |
| Non-Christian tribes, Bureau of Constabulary, Act 1992..... | 700,000.00 | | | 700,000.00 | | 700,000.00 | | |
| Constabulary storeroom, Zamboanga, section 4, Act 1989..... | | | | | | | | 288.17 |
| Epidemic diseases and pests, Act 1989..... | 50,000.00 | | | 50,000.00 | 16,309.66 | 33,690.34 | | |
| Delegates, Medical Association, Act 1955..... | | 819.25 | | 819.25 | | 819.25 | | |
| Unidentified appropriations..... | | | | | 50.00 | (50.00) | | |
| Non-Christian tribes, Executive Bureau, Act 2020.. | 12,391.73 | | | 12,391.73 | | 12,391.73 | | |
| Executive Bureau, Act 1989..... | | | | | | | 12,391.73 | |
| Purchase of Rizal Library, Act 2021..... | 32,000.00 | | | 32,000.00 | | 32,000.00 | | |
| Philippine Library, Act 1787..... | | | | | | | 32,000.00 | |
| Philippine Exposition, Acts 2023 and 2062..... | 60,000.00 | | | 60,000.00 | | 60,000.00 | | |
| Celebration, Introduction of Printing, Act 2028..... | 2,000.00 | | | 2,000.00 | | 2,000.00 | | |
| Scholarship, Veterinary College, Act 2040..... | 3,500.00 | | | 3,500.00 | | 3,500.00 | | |
| Anti-Tuberculosis Society, Act 2032..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Protection of infants, Act 2032..... | 12,000.00 | | | 12,000.00 | | 12,000.00 | | |
| Mary Johnston Hospital, Act 2032..... | 12,000.00 | | | 12,000.00 | | 12,000.00 | | |
| Delegates, Rome, Tuberculosis Congress, Act 2042.. | 4,000.00 | | | 4,000.00 | | 4,000.00 | | |
| Scholarships, School of Forestry, Act 2050..... | 15,650.00 | | | 15,650.00 | | 15,650.00 | | |
| Advertising Philippine products, Act 2058..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Sultan of Sulu and advisers, Act 1416..... | 13,500.00 | | | 13,500.00 | | 13,500.00 | | |
| Suppression of headhunting, Act 1992..... | 6,000.00 | | | 6,000.00 | | 6,000.00 | | |
| Deportation of vagrants, Act 899..... | 80.00 | | | 80.00 | | 80.00 | | |
| Postal Savings Bank deficit, Act 1493..... | 28,521.43 | | | 28,521.43 | | 28,521.43 | | |
| Barrio school teachers, Act 1866..... | | | | | 25,525.19 | (25,525.19) | | |
| Services of expert accountant, Act 1873..... | | | | | 2,000.00 | (2,000.00) | | |
| Cost of internal-revenue refunds, Act 1955..... | | | | | 224.04 | (224.04) | | |
| Salaries, Philippine Public Library, Act 1955..... | | | | | 2,270.53 | (2,270.53) | | |
| Municipal teachers, Act 1984..... | | | | | 5,854.46 | (5,854.46) | | |
| Government pupils, Acts 1938 and 1983..... | | | | | | | | |
| Opium Fund, Acts 1761 and 1910..... | | | | | | | | 28,482.66 |
| Total..... | 1,787,993.16 | 23,654.74 | | 1,811,647.90 | 105,018.13 | 1,706,629.77 | 91,115.75 | 28,482.66 |

Statement of Appropriations, Restorations, etc.—Continued.

| SUMMARY OF SCHEDULES. | Appro- priations. | Restora- tions. | Transfers, Act 1902. | Total. | Rever- sions. | Net appro- priations. | Transfers between accounts. | |
|---|----------------------|--------------------|-------------------------|--------------|------------------|-----------------------------|--------------------------------|------------|
| | | | | | | | Debit. | Credit. |
| Schedule No. 4.—AID TO PROVINCES. | | | | | | | | |
| Province of Mindoro, Act 1889..... | 33,400.00 | | | 33,400.00 | | 33,400.00 | | |
| Province of Palawan, Act 1889..... | 24,110.00 | | 15,000.00 | 39,110.00 | | 39,110.00 | | |
| Province of Batanes, Act 1889..... | 15,000.00 | | | 15,000.00 | 788.12 | 14,211.88 | | |
| Salary and expenses, lieutenant-governor Samar, Act 1889..... | 1,200.00 | | | 1,200.00 | | 1,200.00 | | |
| Province of Agusan, Act 1922..... | 47,000.00 | | | 47,000.00 | | 47,000.00 | | |
| Province of Nueva Vizcaya, Act 1922..... | 24,000.00 | | | 24,000.00 | | 24,000.00 | | |
| Mountain Province, Act 1922..... | 105,000.00 | | | 105,000.00 | 707.94 | 104,292.06 | | |
| Relief to Abuyog, Leyte, Act 1955..... | | 1,889.00 | | 1,889.00 | | 1,889.00 | | |
| Total..... | 249,710.00 | 1,889.00 | 15,000.00 | 266,599.00 | 1,496.06 | 265,102.94 | | |
| Schedule No. 5.—PUBLIC WORKS FROM INSULAR REVENUE. | | | | | | | | |
| Rizal Park, Dapitan, Act 1907..... | 10,000.00 | | | 10,000.00 | | 10,000.00 | | |
| Leper Hospital and buildings, Act 1888..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Animal stables, Bureau of Science, Act 1888..... | 5,000.00 | | | 5,000.00 | | 5,000.00 | | |
| Sewer system, Bilibid, Acts 1580 and 1888..... | 5,000.00 | | | 5,000.00 | | 5,000.00 | | |
| Constabulary buildings and sites, Act 1888..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Assay house, Bureau of Science, Act 1662..... | | | | | 318.00 | (318.00) | | |
| Interprovincial roads, Act 1888..... | 300,000.00 | | | 300,000.00 | | 300,000.00 | | |
| Cebu-Toledo Road, Act 1688..... | | | | | 5.85 | (5.85) | | |
| Bay-Tiaong Road, Act 1688..... | | | | | 8.00 | (8.00) | | |
| Repairs, Benguet Road, Acts 1967 and 2005..... | 100,000.00 | | | 100,000.00 | | 100,000.00 | | |
| Equipment of General Hospital, Act 1902— Bureau of Health, Act 1889..... | | | | | | | | 66,942.52 |
| Irrigation Plants and Systems, Act 1688— Irrigation systems, Act 1854..... | | | | | | | 150,476.72 | |
| Buildings, Alabang, Bureau of Agriculture, Acts 1954 and 1888..... | 16,000.00 | | | 16,000.00 | | 16,000.00 | | |
| Buildings, Agricultural College, Los Baños, Act 1888..... | 10,000.00 | | | 10,000.00 | | 10,000.00 | | |
| Light and power plant, Agricultural College, Act 1888..... | 12,000.00 | | | 12,000.00 | | 12,000.00 | | |
| Cavite Boulevard, Act 1745..... | 50,000.00 | | | 50,000.00 | | 50,000.00 | | |
| Barrio schoolhouses, Act 1801..... | 250,000.00 | | | 250,000.00 | | 250,000.00 | | |
| Irrigation systems, friar lands, Act 1837— Irrigation systems, friar lands, Act 1688..... | | | | | | | | 1,926.84 |
| Sibul Springs improvement, Act 1954— Sibul Springs Sanitarium, Act 1981..... | | | | | | | 49,676.60 | |
| Sibul Springs improvements, Act 1981— Sibul Springs Sanitarium, Act 1981..... | | | | | | | | 49,676.60 |
| Sibul Springs Sanitarium, Act 1981— Sibul Springs improvements, Act 1954..... | | | | | | | | 49,676.60 |
| Sibul Springs improvements, Act 1981..... | | | | | | | 49,676.60 | |
| Wards, San Lazaro, Acts 1955 and 1888..... | 40,000.00 | | | 40,000.00 | | 40,000.00 | | |
| Nurses' quarters, San Lazaro, section 4, Act 1955— Bureau of Health, Act 1889..... | | | | | | | | 3,500.00 |
| Lights, Buoys and Beacons, Acts 1688, 1873, 1954, 1888..... | 40,000.00 | | | 40,000.00 | | 40,000.00 | | |
| Irrigation systems, Act 1854..... | 750,000.00 | | | 750,000.00 | | 750,000.00 | | |
| Irrigation systems, Act 1688..... | | | | | | | | 150,476.72 |
| Iloilo quarantine station, Act 1888..... | 15,500.00 | | | 15,500.00 | | 15,500.00 | | |
| Cebu quarantine station, Act 1888..... | 16,000.00 | | | 16,000.00 | | 16,000.00 | | |
| Reconstruction, Mariveles, section 4, Act 1955— Bureau of Quarantine Service, Act 1889..... | | | | | | | | 19,442.47 |
| Harbor and river allotments, Acts 1954 and 1888..... | 700,000.00 | | | 700,000.00 | | 700,000.00 | | |
| Burnt area, Cebu..... | | | | | | | 30,000.00 | |
| Cable ship, Bureau of Posts, Act 1954— Bureau of Navigation, navigation division Act 1889..... | | | | | | | | 10,734.16 |
| Roofing cells, Bilibid, Act 1888..... | 4,500.00 | | | 4,500.00 | | 4,500.00 | | |
| Artesian Wells, Acts 1954 and 1888..... | 300,000.00 | | | 300,000.00 | | 300,000.00 | | |
| Artesian wells, Acts 1837, 1662, 1688..... | | | | | | | | 8,657.99 |
| Roads and bridges, Acts 1954 and 1888..... | 1,500,000.00 | | | 1,500,000.00 | | 1,500,000.00 | | |
| Philippine Normal School, Acts 1954 and 1888..... | 200,000.00 | | | 200,000.00 | | 200,000.00 | | |
| Municipal school buildings, Acts 1954 and 1888..... | 100,000.00 | | | 100,000.00 | | 100,000.00 | | |
| Roads and buildings, Alabang, Act 1954— Bureau of Health, Act 1889..... | | | | | | | | 6,000.00 |
| Cebu Hospital, section 4, Act 1955— Bureau of Health, Act 1889..... | | | | | | | | 50,000.00 |
| Repairs, Oriente, Malacañang, Ayuntamiento Buildings, Act 1902..... | | | 46,000.00 | 46,000.00 | | 46,000.00 | | |
| Addition, Ayuntamiento Building, Act 1888..... | 20,630.00 | | | 20,630.00 | | 20,630.00 | | |
| Government Center, Baguio, section 4, Act 1889— Transfers from Sundry Bureaus (see below), section 4, Act 1889..... | | | | | | | | 160,000.00 |
| Maintenance Government Center, Baguio, Act 1908..... | 46,800.00 | | | 46,800.00 | | 46,800.00 | | |
| Improvements Government Center, Baguio, Act 1909..... | 26,200.00 | | | 26,200.00 | | 26,200.00 | | |

SUMMARY OF SCHEDULES.

| Appropriations. | Restorations. | Transfers, Act 1902. | Total. | Reversions. | Net appropriations. | Transfers between accounts, | |
|-----------------|---------------|----------------------|--------|-------------|---------------------|-----------------------------|---------|
| | | | | | | Debit. | Credit. |

Harbor and river allotments, Acts 1954 and 1988

| | 1988 | 1989 | 1990 | 1991 | 1992 |
|--|--------------|--------------|--------------|--------------|--------------|
| Roads and bridges, Nueva Vizcaya, Act 1994 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Permanent equipment, Nueva Vizcaya, Act 1994 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| Telephone lines, Nueva Vizcaya, Act 1994 | 800.00 | 800.00 | 800.00 | 800.00 | 800.00 |
| Telephone lines, Agusan, Act 1994 | 2,600.00 | 2,600.00 | 2,600.00 | 2,600.00 | 2,600.00 |
| Roads and bridges, non-Christian tribes, provinces, Act 1994 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| Artesian wells, non-Christian tribes, provinces, Act 1994 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| Irrigation plants, non-Christian tribes, provinces, Act 1994 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| Constabulary barracks, non-Christian tribes, provinces, Act 1994 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| School buildings, non-Christian tribes, provinces, Act 1994 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| Improvements, Trinidad stock farm, Act 1994 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| Baguio Teachers' Camp, Act 1994 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| Bureau of Education, Act 1989 | | | | | 27,166.78 |
| Land, Baguio Industrial School, Act 2002 | | | | | |
| Non-Christian tribes, Bureau of Education, Act 1992 | | | | | 1,000.00 |
| Aquarium, Bureau of Science, section 4, Act 1989— | | | | | 40,000.00 |
| Bureau of Science, Act 1989 | | | | | |
| Record room, Baguio, Executive Bureau, section 4, Act 1989— | | | | | |
| Executive Bureau, Act 1989 | | | | | 5,000.00 |
| Baguio light and power plant, Act 2004 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| Magallanes Monument, Mactan, Cebu, Act 1988 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Irrigation systems, friar lands, Act 1988 | 1,926.34 | 1,926.34 | 1,926.34 | 1,926.34 | 1,926.34 |
| Irrigation systems, friar lands, Act 1937 | | | | | 1,926.34 |
| Repairs, Insular ice plant, section 4, Act 1989— | | | | | |
| Bureau of Supply, division of cold storage, Act 315 | | | | | 30,000.00 |
| Library equipment, Government laboratory, Act 1988 | 17,500.00 | 17,500.00 | 17,500.00 | 17,500.00 | 17,500.00 |
| Telegraph lines and postal equipment, Act 1988 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| Roads and bridges, Act 2052 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| Public works, Executive Bureau, section 4, Act 1989 | | | | | |
| Executive Bureau, Act 1989 | | | | | 48,691.46 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 34,117.66 |
| Public works, Bureau of Audits, section 4, Act 1989 | | | | | |
| Bureau of Audits, section 4, Act 1989 | | | | | 1,568.62 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 1,568.62 |
| Public works, Bureau of Civil Service, section 4, Act 1989 | | | | | |
| Bureau of Civil Service, section 4, Act 1989 | | | | | 2,557.78 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 1,960.79 |
| Public works, Bureau of Health, section 4, Act 1989 | | | | | |
| Bureau of Health, section 4, Act 1989 | | | | | 8,015.48 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 5,098.04 |
| Public works, Bureau of Lands, section 4, Act 1989 | | | | | |
| Bureau of Lands, section 4, Act 1989 | | | | | 15,686.27 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 15,686.27 |
| Public works, Bureau of Science, section 4, Act 1989 | | | | | |
| Bureau of Science, section 4, Act 1989 | | | | | 3,529.41 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 3,529.41 |
| Public works, Bureau of Forestry, section 4, Act 1989 | | | | | |
| Bureau of Forestry, section 4, Act 1989 | | | | | 4,126.40 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 3,529.41 |
| Public works, Bureau of Constabulary, section 4, Act 1989 | | | | | |
| Bureau of Constabulary, section 4, Act 1989 | | | | | 10,658.26 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 5,832.35 |
| Public works, Bureau of Public Works, section 4, Act 1989 | | | | | |
| Bureau of Public Works, section 4, Act 1989 | | | | | 88,279.05 |
| Government Center, Baguio, section 4, Act 1989 | | | | | 25,294.11 |

Statement of Appropriations, Restorations, etc.—Continued.

| SUMMARY OF SCHEDULES. | Appropriations. | Restorations. | Transfers, Act 1902. | Total. | Reversions. | Net appropriations. | Transfers between accounts. | |
|---|-----------------|---------------|----------------------|--------------|-------------|---------------------|-----------------------------|------------|
| | | | | | | | Debit. | Credit. |
| Schedule No. 5.—PUBLIC WORKS, ETC.—Continued. | | | | | | | | |
| Public works, Bureau of Navigation, port works division, section 4, Act 1989..... | | | | | | | | |
| Bureau of Navigation, port works division, section 4, Act 1989..... | | | | | | | | 2,352.94 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 2,352.94 | |
| Public works, Bureau of Posts, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Bureau of Posts, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 3,137.26 | |
| Public works, Consulting Architect, section 4, Act 1989..... | | | | | | | | 6,274.51 |
| Consulting Architect, section 4, Act 1989..... | | | | | | | | 6,274.51 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 6,274.51 | |
| Public works, Supervising Railway Expert, section 4, Act 1989..... | | | | | | | | 1,176.47 |
| Supervising Railway Expert, section 4, Act 1989..... | | | | | | | | 1,176.47 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 1,176.47 | |
| Public works, Bureau of Justice, section 4, Act 1989..... | | | | | | | | 4,705.89 |
| Bureau of Justice, section 4, Act 1989..... | | | | | | | | 4,705.89 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 4,705.89 | |
| Public works, Bureau of Customs, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Bureau of Customs, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 3,137.26 | |
| Public works, Bureau of Internal Revenue, section 4, Act 1989..... | | | | | | | | 10,196.07 |
| Bureau of Internal Revenue, section 4, Act 1989..... | | | | | | | | 10,196.07 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 10,196.07 | |
| Public works, Bureau of the Treasury, section 4, Act 1989..... | | | | | | | | 1,773.46 |
| Bureau of the Treasury, section 4, Act 1989..... | | | | | | | | 1,773.46 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 1,773.46 | |
| Public works, Bureau of Agriculture, section 4, Act 1989..... | | | | | | | | 7,690.82 |
| Bureau of Agriculture, section 4, Act 1989..... | | | | | | | | 7,690.82 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 7,690.82 | |
| Public works, Bureau of Education, section 4, Act 1989..... | | | | | | | | 6,666.67 |
| Bureau of Education, section 4, Act 1989..... | | | | | | | | 6,666.67 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 6,666.67 | |
| Public works, Bureau of Supply, supply division, section 4, Act 1989..... | | | | | | | | 6,666.67 |
| Bureau of Supply, supply division, section 4, Act 1989..... | | | | | | | | 6,666.67 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 6,666.67 | |
| Public works, Bureau of Printing, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Bureau of Printing, section 4, Act 1989..... | | | | | | | | 3,137.26 |
| Government Center, Baguio, section 4, Act 1989..... | | | | | | | 3,137.26 | |
| Alterations, Santa Lucia Barracks, section 4, Act 1989..... | | | | | | | | 20,000.00 |
| Bureau of Constabulary, section 4, Act 1989..... | | | | | | | | 20,000.00 |
| Constabulary storeroom, Zamboanga, section 4, Act 1989..... | | | | | | | | 1,266.25 |
| Bureau of Constabulary, section 4, Act 1989..... | | | | | | | | 1,266.25 |
| Non-Christian tribes, Bureau of Constabulary, section 4, Act 1989..... | | | | | | | | 288.17 |
| Total..... | 6,009,530.00 | 1,926.34 | 46,000.00 | 6,057,456.34 | 331.85 | 6,057,124.49 | 441,756.26 | 916,782.61 |
| Schedule No. 6.—FIXED CHARGES. | | | | | | | | |
| Interest on friar lands bonds, Act 1749..... | 357,302.79 | | | 357,302.79 | | 357,302.79 | | |
| Interest on public works bonds, Acts 1801 and 1954..... | 403,000.00 | | | 403,000.00 | | 403,000.00 | | |
| Payments Friar Lands Bond Sinking Fund, section 1, Act 1749..... | 141,430.85 | | | 141,430.85 | | 141,430.85 | | |
| Contribution to public works bond Sinking Fund, Acts 1729 and 1954..... | 201,048.44 | | | 201,048.44 | | 201,048.44 | | |
| Contribution to city of Manila, Act 1765..... | 1,250,000.00 | | | 1,250,000.00 | | 1,250,000.00 | | |
| Contribution to city of Baguio, Act 1963..... | 99,069.30 | | | 99,069.30 | | 99,069.30 | | |
| Interest on Philippine Railway bonds, Act 1730..... | 618,378.46 | | | 618,378.46 | | 618,378.46 | | |
| Interest on Manila Railroad bonds, Act 1905..... | 148,568.19 | | | 148,568.19 | | 148,568.19 | | |
| Total..... | 3,218,798.03 | | | 3,218,798.03 | | 3,218,798.03 | | |

THE INSULAR GOVERNMENT

MISCELLANEOUS STATISTICAL INFORMATION

CUSTOMS REVENUE BY PORTS.

FISCAL YEAR 1911 COMPARED WITH FISCAL YEAR 1910.

| | Collections, fiscal year 1911. | Refunds, fiscal year 1911. | Net revenue, fiscal year 1911. | Net revenue, fiscal year 1910. | Increase (+) or decrease (-). |
|--|--------------------------------------|----------------------------------|---|---|--|
| Manila: | | | | | |
| Import..... | 10,293,227.04 | 158,397.04 | 10,134,830.00 | 10,421,025.55 | -286,195.55 |
| Export..... | 1,841,890.32 | 772.72 | 1,841,117.60 | 1,381,826.12 | +459,291.48 |
| Wharfage..... | 547,320.54 | 755.92 | 546,564.62 | 479,747.90 | +66,816.72 |
| Licenses..... | 78,980.36 | 55.47 | 78,924.89 | 76,694.79 | +2,230.10 |
| Stamps..... | 51,676.00 | | 51,676.00 | 54,251.50 | -2,575.50 |
| Immigration..... | 68,400.00 | 1,896.00 | 66,504.00 | 61,176.00 | +5,328.00 |
| Total Manila..... | 12,881,494.26 | 161,877.15 | 12,719,617.11 | 12,474,721.86 | +244,895.25 |
| Iloilo: | | | | | |
| Import..... | 1,864,844.88 | 3,997.66 | 1,860,847.22 | 1,094,708.08 | +766,139.14 |
| Export..... | 15,511.06 | | 15,511.06 | 22,382.32 | -6,871.26 |
| Wharfage..... | 219,690.96 | | 219,690.96 | 178,704.36 | +40,986.60 |
| Licenses..... | 6,279.16 | 110.14 | 6,169.02 | 6,678.23 | -509.21 |
| Stamps..... | 10,360.00 | | 10,360.00 | 8,256.00 | +2,104.00 |
| Immigration..... | 4,176.00 | | 4,176.00 | 3,800.00 | +376.00 |
| Total Iloilo..... | 1,620,862.06 | 4,107.80 | 1,616,754.26 | 1,309,558.99 | +307,195.27 |
| Cebu: | | | | | |
| Import..... | 1,689,154.88 | 3,118.18 | 1,686,036.70 | 1,507,503.61 | +178,533.09 |
| Export..... | 272,320.98 | 303.58 | 272,017.40 | 178,203.08 | +93,814.34 |
| Wharfage..... | 140,481.50 | 2,455.27 | 138,026.23 | 131,859.30 | +6,166.93 |
| Licenses..... | 4,459.12 | | 4,459.12 | 4,501.01 | -41.89 |
| Stamps..... | 8,166.20 | | 8,166.20 | 7,549.20 | +617.00 |
| Immigration..... | 1,323.00 | | 1,323.00 | 1,496.00 | -173.00 |
| Total Cebu..... | 2,115,910.68 | 5,877.03 | 2,110,033.65 | 1,831,112.18 | +278,921.47 |
| Minor Ports: | | | | | |
| Import..... | 6,069.72 | | 6,069.72 | 3,382.18 | +2,687.54 |
| Export..... | 18.98 | | 18.98 | | +18.98 |
| Wharfage..... | 382.98 | 2.00 | 380.98 | 188.80 | +192.18 |
| Licenses..... | 24.91 | | 24.91 | 24.91 | |
| Stamps..... | 176.00 | | 176.00 | 257.20 | -81.20 |
| Immigration..... | 104.00 | | 104.00 | 72.00 | +32.00 |
| Total minor ports..... | 6,776.59 | 2.00 | 6,774.59 | 3,925.09 | +2,849.50 |
| Customs duties collected in the United States..... | 7,974.36 | | 7,974.36 | 86,327.74 | -78,353.38 |
| Unclaimed refundable export duties..... | 83,641.59 | | 83,641.59 | 54,129.80 | +29,511.79 |
| Summary total..... | 16,716,659.54 | 171,868.98 | 16,544,790.56 | 15,709,775.66 | +835,014.90 |

THE PHILIPPINE RAILWAY COMPANY.

Under authority granted by Act of Congress of February 6, 1905, the Government of the Philippine Islands entered into a contract with this company for the construction of railway lines on the Islands of Panay, Cebu, and Negros which provided in brief that the Government would guarantee interest at the rate of 4 per cent per annum for a period of thirty years upon bonds to the amount of 95 per cent of the actual cost of construction plus 15½ per cent for contractor's profit, the Government to supervise construction and audit the accounts.

EXPENDITURES TO AND INCLUDING JUNE 30, 1911.

| | To June 30, 1910. | Fiscal year 1911. | Total. |
|--|----------------------|----------------------|----------------------|
| Island of Panay: | | | |
| Construction of line and structures..... | 6,266,905.05 | 745,839.37 | 7,012,744.92 |
| Equipment..... | 522,055.45 | (2,382.85) | 519,672.60 |
| Tools and plant..... | 232,049.22 | 1,411.56 | 233,460.78 |
| Miscellaneous general expenses..... | 160,791.18 | 510,945.74 | 671,736.92 |
| Deduct net income from revenue..... | (46,468.48) | (103,118.47) | (149,586.95) |
| Island of Cebu: | | | |
| Construction of line and structures..... | 4,599,636.88 | 180,867.36 | 4,780,504.24 |
| Equipment..... | 372,037.84 | (14,497.43) | 357,540.41 |
| Tools and plant..... | 131,282.74 | (15,648.13) | 115,634.61 |
| Miscellaneous general expenses..... | 65,579.53 | 267,293.34 | 332,872.87 |
| Deduct net income from revenue..... | (32,646.63) | 904.90 | (31,741.73) |
| Island of Negros: | | | |
| Construction (cost of surveys)..... | 96,192.68 | | 96,192.68 |
| Miscellaneous general expenses..... | 845.92 | | 845.92 |
| Undistributed expenses..... | 1,139,599.30 | (508,844.35) | 630,754.95 |
| Material and stores on hand June 30, 1910..... | 544,947.49 | | 544,947.49 |
| Material and stores purchased during fiscal year 1911..... | | 393,095.73 | 393,095.73 |
| Material and stores issued during fiscal year 1911..... | | (624,094.29) | (624,094.29) |
| Interest to date as provided by contract..... | 333,586.51 | 42,720.84 | 376,307.35 |
| Contractor's profit as provided by contract..... | 2,237,563.67 | 136,399.90 | 2,373,963.57 |
| Total..... | 16,673,458.35 | 1,016,399.22 | 17,689,857.57 |

NOTE.—Total expenditures, ₱17,689,857.57, includes cost of surveys of the Negros, Carcar-Barili, Mambusao extension and the Dao-Batan lines; also interest and contractor's profit on expenditures for these surveys.

ISSUES OF BONDS UPON WHICH INTEREST HAS BEEN GUARANTEED BY THE GOVERNMENT.

| | To June 30, 1910. | Fiscal year 1911. | Total. |
|-------------------------------------|----------------------|----------------------|---------------|
| To and including June 30, 1910..... | 12,878,000.00 | | 12,878,000.00 |
| September 2, 1910: | | | |
| Cebu..... | | 12,000.00 | 12,000.00 |
| Panay..... | | 2,780,000.00 | 2,780,000.00 |
| April 13, 1911: | | | |
| Cebu..... | | 140,000.00 | 140,000.00 |
| Panay..... | | 404,000.00 | 404,000.00 |
| Total..... | 12,878,000.00 | 3,336,000.00 | 16,214,000.00 |

INTEREST AND EXCHANGE THEREON THAT HAVE BEEN PAID BY THE GOVERNMENT UNDER ITS GUARANTY.

| | Interest. | Exchange. | Total. |
|-------------------------------|--------------|-----------|--------------|
| Year ended June 30, 1908..... | 112,428.90 | 989.17 | 113,418.07 |
| Year ended June 30, 1909..... | 371,613.12 | 2,788.09 | 374,401.21 |
| Year ended June 30, 1910..... | 484,789.78 | 3,636.92 | 488,426.70 |
| Year ended June 30, 1911..... | 612,591.10 | 5,787.36 | 618,378.46 |
| Total..... | 1,581,422.90 | 13,200.54 | 1,594,623.44 |

THE MANILA RAILROAD COMPANY.

Under authority granted by Act of Congress of February 6, 1905, and Act No. 1905 of the Philippine Legislature, the Government of the Philippine Islands entered into a contract with this company for the construction of certain railway lines on the Island of Luzon, which provided in brief that the Government would guarantee interest at the rate of 4 per cent per annum for a period of thirty years upon bonds for the actual cost of construction prior to and including January 27, 1910 and to the amount of 95 per cent of actual cost plus 15½ per cent contractor's profit on expenditures the Government to supervise construction and audit the accounts.

EXPENDITURES TO AND INCLUDING JUNE 30, 1911.

| | | | |
|---|--------------|--|--------------|
| Manila-Batangas Line: | | Calamba-Santa Cruz Line: | |
| Construction of line and structures | 3,084,985.83 | Construction of line and structures | 738,768.18 |
| Equipment | 1,309,806.39 | Equipment | 150,864.84 |
| Miscellaneous general expenses | 486,019.05 | Miscellaneous general expenses | 97,655.15 |
| Deduct net income from operation | (153,564.94) | Deduct net income from operation | (12,007.29) |
| Manila-Cavite Line: | | Baguio Extension: | |
| Construction of line and structures | 1,082,967.37 | Construction of line and structures | 25,873.34 |
| Equipment | 530,162.57 | Miscellaneous general expenses | 1,221.25 |
| Miscellaneous general expenses | 198,249.93 | Connecting Link Legaspi-Nueva Caceres Line: | |
| Deduct net income from operation | (113,468.91) | Construction of line and structures | 4,410.46 |
| Noveleta-Naic Line: | | Miscellaneous general expenses | 771.09 |
| Construction of line and structures | 330,588.99 | New Port Line-Manila: | |
| Equipment | 313.62 | Construction of line and structures | 2,141.93 |
| Miscellaneous general expenses | 45,971.64 | Miscellaneous general expenses | 112.88 |
| Net loss from operation | 1,241.73 | General System South: | |
| Luta-Lucena Line: | | Construction of line and structures | 165,361.95 |
| Construction of line and structures | 778,232.12 | Miscellaneous general expenses | 327,257.84 |
| Equipment | 227.03 | Contractor's profit as per contract | 471,388.31 |
| Miscellaneous general expenses | 108,291.36 | Total | 9,658,968.77 |
| Net loss from operation | 130.06 | | |

NOTE.—Total expenditures, ₱9,658,968.77, includes ₱6,146,402.77, expenditures prior to January 28th, 1910.

ISSUES OF BONDS UPON WHICH INTEREST HAS BEEN GUARANTEED BY THE GOVERNMENT.

| | | | |
|----------------------------|--------------|----------------------------|--------------|
| July 22, 1910: | | March 13, 1911: | |
| Manila-Batangas Line | 2,903,000.00 | Manila-Batangas Line | 966,000.00 |
| Manila-Cavite Line | 1,314,000.00 | Manila-Cavite Line | 64,000.00 |
| December 15, 1910: | | Total | 5,992,000.00 |
| Manila-Batangas Line | 496,600.00 | | |
| Manila-Cavite Line | 248,400.00 | | |

INTEREST AND EXCHANGE CHARGES THEREON THAT HAVE BEEN PAID BY THE GOVERNMENT UNDER ITS GUARANTY.

| | Interest. | Exchange. | Total. |
|---|------------|-----------|------------|
| November 1, 1910 | 46,376.00 | 347.82 | 46,723.82 |
| May 1, 1911 | 101,086.22 | 758.15 | 101,844.37 |
| Total | 147,462.22 | 1,105.97 | 148,568.19 |
| March 16, 1911.—Net Earnings of Manila Railroad Company paid to Government in reduction of interest indebtedness..... | | | 24,211.25 |
| Balance due Government June 30, 1911 | | | 124,356.94 |

DEFALCATION OF FUNDS.

Nemesio Reyes, deputy clerk of court of Ambos Camarines, on January 4, 1911, collected ₱26, for which he failed to account. At a hearing before the justice of the peace, he was bound over to the Court of First Instance for trial, where the case is now pending.

Owen Messett, sales clerk in the industrial division of the Bureau of Prisons, in May, 1911, was found to be short ₱4,219.04 in his property account. He was prosecuted, pleaded guilty, and was sentenced to imprisonment for four years and to pay a fine of ₱2,809.85. The Insular Government was indemnified for the loss of ₱1,000, the amount of Messett's bond, from the Fidelity Bond Premium Fund.

Victoriano Masa, postal clerk on the cutter *Negros*, was found to have collected ₱231.96 for which he failed to account. He was prosecuted, found guilty, and was sentenced to imprisonment for fifteen months and to pay a fine of ₱192.26. He repaid ₱40 before trial.

Agapito Miranda, an inoculator in the employ of the Bureau of Agriculture in Pampanga, falsified certain traveling expense vouchers. He was prosecuted, pleaded guilty, and was sentenced to pay a fine of ₱16 and to suffer disqualification for eleven years and one day.

J. W. Austin, cashier and disbursing officer of the Bureau of Public Works, in August, 1910, was found to be short ₱4,177.74 in his cash account. He was prosecuted, pleaded guilty, and was sentenced to imprisonment for eighteen months and to pay a fine of ₱2,620. The Insular Government was indemnified for the loss from the Fidelity Bond Premium Fund.

Twenty-one provincial and municipal employees were found short in their accounts during the year and were either prosecuted or bound over for trial. The details appear in Part II of the report.

The Government carries its own fidelity insurance. The losses paid during the year were ₱5,149.31.

INVESTMENTS JUNE 30, 1911.

| Reference page. | Titles of accounts. | Total. | Banco Español-Filipino stock. | Manila Hotel Company bonds(*) and friar lands bonds(†). | Philippine Islands public works bonds. | Manila sewer and water-works bonds. | Manila Railroad Company first mortgage bonds. | Philippine Railway Company first mortgage bonds. | Mortgage loans. | Provincial and municipal loans. |
|---------------------------------|--|---------------------|-------------------------------|---|--|-------------------------------------|---|--|-------------------|---------------------------------|
| Special and Trust Funds: | | | | | | | | | | |
| 106 | Congressional Relief Fund | 91,850.00 | | | | | | | | 91,850.00 |
| 104 | Postal Savings Bank Fund | 1,696,675.50 | | | | 460,000.00 | 323,875.50 | 505,000.00 | 407,800.00 | |
| 102 | Constabulary Pension Fund | 149,618.00 | | | | 66,000.00 | 33,218.00 | 30,400.00 | 20,000.00 | |
| 103 | Assurance Fund, Act 496 | 48,809.00 | 2,200.00 | | | 20,000.00 | 16,609.00 | | 10,000.00 | |
| City of Manila Funds— | | | | | | | | | | |
| 173 | Sewer and Waterworks Bond Sinking Fund | 676,000.00 | | | 336,000.00 | 340,000.00 | | | | |
| 167 | Manila Insurance Fund | 38,800.00 | 18,800.00 | | 12,000.00 | 8,000.00 | | | | |
| | Total | 2,701,752.50 | 21,000.00 | | 348,000.00 | 894,000.00 | 373,702.50 | 535,400.00 | 437,800.00 | 91,850.00 |
| Sinking Funds: | | | | | | | | | | |
| 111 | Friar Lands Bond Sinking Fund, Act 1729 | 1,896,179.88 | | *300,000.00 | 80,000.00 | | | 906,300.00 | | 609,879.88 |
| 111 | Public Works Bond Sinking Fund, Act 1729 | 1,106,910.06 | | †410,000.00 | 40,000.00 | | | 285,000.00 | | 371,910.06 |
| | Total | 3,003,089.94 | | 710,000.00 | 120,000.00 | | | 1,191,300.00 | | 981,789.94 |
| Appropriated Surplus: | | | | | | | | | | |
| 71 | Friar Lands Loan Fund, Act 1736 | 53,400.00 | | | | | | | 53,400.00 | |
| 78 | The Insurance Fund, Act 1728 | 271,605.03 | | | | | | | | 271,605.03 |
| 77 | Fidelity Bond Fund, Act 1739 | 296,922.50 | 7,400.00 | | | 248,000.00 | 41,522.50 | | | |
| 78 | The Agricultural Bank | 470,519.00 | | | | | | | 470,519.00 | |
| 12 | Total | 1,092,446.53 | 7,400.00 | | | 248,000.00 | 41,522.50 | | 523,919.00 | 271,605.03 |
| | Summary total | 6,797,288.97 | 28,400.00 | *300,000.00 †410,000.00 | 468,000.00 | 1,142,000.00 | 415,225.00 | 1,726,700.00 | 961,719.00 | 1,345,244.97 |

THE INSULAR GOVERNMENT

DETAILED BALANCE SHEET

Oversized Foldout

THE CITY OF MANILA

GENERAL BALANCE SHEET

THE CITY OF MANILA, GENERAL BALANCE SHEET JUNE 30, 1911, COMPARED WITH JUNE 30, 1910.

[For detailed balance sheet see folder facing page 184.]

| Balances June 30, 1910. | Refer- ence page. | ASSETS. | Balances June 30, 1911. |
|----------------------------|-------------------------|---|----------------------------|
| | | FIXED ASSETS: | |
| 5,941,566.86 | 173 | Real estate | 6,259,526.86 |
| | 173 | PUBLIC WORKS AND IMPROVEMENTS— | |
| 609,198.71 | 173 | Acquired from revenue | 1,305,299.00 |
| 7,599,172.08 | 173 | Acquired from Bond Fund | 8,020,746.22 |
| 15,000.00 | 173 | Acquired from Luneta Extension Fund | 16,108.80 |
| 8,223,370.79 | | | 9,342,154.02 |
| | | EQUIPMENT— | |
| 1,734,523.43 | 173 | Acquired from revenue | 1,419,790.39 |
| 10,286.57 | 173 | Acquired from Bond Fund | 10,523.82 |
| 1,744,809.00 | | | 1,430,314.21 |
| 15,909,746.65 | | | 17,031,995.09 |
| | | SINKING FUND ASSETS: | |
| 546,000.00 | 173 | Investments | 676,000.00 |
| | 173 | Accounts receivable—Accrued interest | 3,960.00 |
| (17,919.17) | 173 | Cash | 25,411.95 |
| 528,080.83 | | | 705,371.95 |
| | | CURRENT ASSETS: | |
| | | SPECIAL FUNDS— | |
| 861,512.17 | 174 | Sewer and Waterworks Bond Fund—Cash | 439,699.78 |
| 15,000.00 | 174 | Luneta Extension Fund—Cash | 13,891.20 |
| 876,512.17 | | | 453,590.98 |
| 18,800.00 | 174 | Bank stock | 18,800.00 |
| 68,449.90 | 174 | Deferred payments on real estate sales | 51,008.95 |
| | | APPROPRIATED REVENUE ASSETS— | |
| 30,800.00 | 174 | Investments—Insurance Fund | 38,800.00 |
| 89,012.31 | 174 | Supplies | 131,795.99 |
| | 174 | Accounts receivable | 21,979.98 |
| 430,261.80 | 174 | Cash | 162,686.31 |
| 550,074.11 | | | 355,262.28 |
| 80,071.09 | 174 | Unappropriated revenues—Cash | 76,562.14 |
| 1,593,907.27 | | | 955,224.35 |
| 18,031,734.75 | | <i>Total assets</i> | 18,692,591.39 |
| | | LIABILITIES. | |
| | | BONDED DEBT: | |
| 8,000,000.00 | 177 | Sewer and waterworks 10-30 year 4 per cent bonds | 8,000,000.00 |
| | | CURRENT LIABILITIES: | |
| 50,000.00 | | Luneta extension loan | |
| 1,163.57 | 177 | Accounts payable | 28,351.31 |
| 51,163.57 | | | 28,351.31 |
| 8,051,163.57 | | <i>Total liabilities</i> | 8,028,351.31 |
| | | SURPLUS. | |
| | | 181 PRINCIPAL ACCOUNT SURPLUS, REPRESENTED BY: | |
| 5,941,566.86 | | Real estate | 6,259,526.86 |
| 609,198.71 | | Public works from revenue | 1,305,299.00 |
| 1,734,523.43 | | Equipment from revenue | 1,419,790.39 |
| 470,969.82 | | Premium on bond sales | 470,969.82 |
| 18,800.00 | | Bank stock | 18,800.00 |
| 68,449.90 | | Deferred payment on real estate sales | 51,008.95 |
| (20,000.00) | | Luneta Extension Fund surplus | 30,000.00 |
| 8,823,508.72 | | | 9,555,395.02 |
| | | 181 SURPLUS RESERVED FOR SINKING FUND: | |
| 528,080.83 | | Sewer and Waterworks Bond Sinking Fund | 705,371.95 |
| | | 181 APPROPRIATED SURPLUS, REPRESENTED BY: | |
| 30,800.00 | | Investments | 38,800.00 |
| 89,012.31 | | Supplies | 131,795.99 |
| | | Accounts receivable | 21,979.98 |
| 430,261.80 | | Cash | 162,686.31 |
| 550,074.11 | | <i>Total</i> | 355,262.28 |
| 1,163.57 | | Less accounts payable | 28,351.31 |
| 548,910.54 | | | 326,910.97 |
| 80,071.09 | | 182 UNAPPROPRIATED SURPLUS: | |
| | | Cash | 76,562.14 |
| 9,980,571.18 | | <i>Total surplus</i> | 10,664,240.08 |
| 18,031,734.75 | | | 18,692,591.39 |

THE CITY OF MANILA

GAIN AND LOSS STATEMENT

GAIN AND LOSS STATEMENT.

Summary statement showing, in comparison with the preceding year, total revenues accrued, total expenses incurred on account of cost of administration, operation, and maintenance; excess of revenues over expenses being the gain from ordinary operations of the city of Manila; and other transactions affecting increases and decreases in the surplus funds of the city of Manila.

| Reference page. | | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|-----------------|--|-------------------|-------------------|-------------------------------|
| | Income and Expenses: | | | |
| | INCOME— | | | |
| | Revenue receipts— | | | |
| | Revenue from taxation | 1,576,400.03 | 1,621,720.68 | — 45,320.65 |
| | Other revenue receipts | 108,942.36 | 99,381.70 | + 9,560.66 |
| 157 | <i>Total revenue receipts</i> | 1,685,342.39 | 1,721,102.38 | — 35,759.99 |
| 157 | Contribution from the Insular Government | 1,260,000.00 | 1,456,784.77 | — 206,784.77 |
| 157 | <i>Total ordinary income for the year</i> | 2,935,342.39 | 3,177,887.15 | — 242,544.76 |
| | EXPENSES— | | | |
| | Payments from appropriated revenues— | | | |
| 161 | Municipal Board | 267,146.10 | 265,650.64 | + 1,494.46 |
| 161 | Department of sanitation and transportation | 55,435.55 | 59,683.91 | — 4,248.36 |
| 162 | Department of assessments and collections | 23,953.35 | 100,452.64 | — 76,499.29 |
| 163 | Fire department | 325,811.89 | 311,014.71 | + 14,797.18 |
| 164 | Law department | (4,873.69) | 2,758.16 | — 7,631.85 |
| 164 | Police department | 554,299.19 | 532,220.06 | + 22,079.13 |
| 165 | Department of city schools | 298,733.92 | 287,680.03 | + 11,053.89 |
| 166 | Department of engineering and public works | 266,332.25 | 342,204.49 | — 75,872.24 |
| | <i>Total expenses of departments</i> | 1,786,887.56 | 1,901,664.64 | — 114,827.08 |
| 167 | Insurance Fund, Act 1706 | 349.78 | (2,067.30) | + 2,417.08 |
| 157 | Street lighting, electric | 118,845.81 | | + 118,845.81 |
| | Cholera Emergency Fund | | 8,957.50 | — 8,957.50 |
| | Interest on taxes erroneously collected prior years | | 26,658.50 | — 26,658.50 |
| 182 | Maintenance and other expenses of public works | 260,113.12 | 115,963.82 | + 144,149.30 |
| 182 | Interest on sewer and waterworks bonds | 320,000.00 | 320,150.00 | — 150.00 |
| 182 | <i>Total expenses paid from appropriated revenue</i> | 2,486,146.27 | 2,371,327.16 | + 114,819.11 |
| | Payments from Luneta Extension Fund— | | | |
| | Maintenance expenses charged to this fund, fiscal year 1910 | | 10,970.89 | — 10,970.89 |
| | <i>Total expenses including interest on bonds</i> | 2,486,146.27 | 2,382,298.05 | + 103,848.22 |
| | <i>Excess of ordinary income over expenses</i> | 449,196.12 | 795,589.10 | — 346,392.98 |
| 173 | Earnings of the Sewer and Waterworks Bond Sinking Fund | 22,331.12 | 8,912.71 | + 13,418.41 |
| | <i>Net income for the year</i> | 471,527.24 | 804,501.81 | — 332,974.57 |
| | Other Transactions Affecting Surplus Increases and Decreases: | | | |
| | ASSETS BROUGHT INTO ACCOUNT AND INVENTORY ADJUSTMENTS— | | | |
| 173 | Real estate | 227,947.84 | | + 227,947.84 |
| | Public works and improvements | | 6,069.88 | — 6,069.88 |
| 173 | Equipment | 1,367.37 | 59.04 | + 1,308.33 |
| 167 | Stores and supplies | 267.90 | 8,415.40 | — 8,147.50 |
| | <i>Total brought into accounts and adjustments</i> | 229,582.61 | 14,544.32 | + 215,038.29 |
| | <i>Total</i> | 701,109.85 | 819,046.13 | — 117,936.28 |
| | ASSETS DROPPED FROM ACCOUNT AND INVENTORY ADJUSTMENTS (DEDUCT)— | | | |
| | Real estate | | 728,730.06 | — 728,730.06 |
| 181 | Adjustments of amounts due as deferred payments on real estate sales | 17,440.95 | 3,737.69 | + 13,703.26 |
| | <i>Total dropped from accounts and adjustments</i> | 17,440.95 | 732,467.75 | — 715,026.80 |
| 149 | Increase in the surplus accounts during the year | 683,668.90 | 86,578.38 | + 597,090.52 |
| | <i>Total surplus at the beginning of the fiscal year (see comparative balance sheet, p. 149)</i> | 9,980,571.18 | 9,893,992.80 | + 86,578.38 |
| | <i>Total surplus at the close of the fiscal year. (see comparative balance sheet, p. 149)</i> | 10,664,240.08 | 9,980,571.18 | + 683,668.90 |

NOTE.—The total increase in the surplus of the city of Manila affects the four accounts into which the surplus is classified as follows:

| | | |
|---------------------------|------------|------------|
| Increases: | | |
| Principal account surplus | 612,073.99 | |
| Sinking Fund reserve | 177,291.12 | |
| <i>Total increases</i> | | 789,365.11 |
| Decreases: | | |
| Appropriated surplus | 102,187.26 | |
| Unappropriated surplus | 3,508.95 | |
| <i>Total decreases</i> | | 105,696.21 |
| Net increase | | 683,668.90 |

THE CITY OF MANILA

RECEIPTS AND EXPENDITURES

RECEIPTS.

| Refer- ence page. | ITEMS. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------|--|---------------------|---------------------|--|
| | Revenue Receipts: | | | |
| | REVENUE FROM TAXATION-- | | | |
| | Land taxes | 1,285,900.50 | 1,287,931.89 | 2,031.39 |
| | Internal revenue, license taxes | 20,440.00 | 15,515.00 | 4,925.00 |
| | Franchises | 46,081.72 | 59,122.27 | 13,040.55 |
| | Cedulas | 90,436.00 | 87,603.00 | 2,833.00 |
| | Cedulas, Act 1695 | 86,352.00 | 81,158.00 | 5,194.00 |
| | Internal revenue allotments, section 3, Act 1964 | 17,589.48 | 66,720.44 | 49,130.96 |
| | Internal revenue allotments, Act 1695 | 50,040.33 | 23,670.08 | 26,370.25 |
| | Total revenue from taxation | 1,596,840.03 | 1,621,720.68 | 24,880.65 |
| | OTHER REVENUE RECEIPTS-- | | | |
| | Escheats | 19.20 | | 19.20 |
| | Interest on bank deposits | 13,930.30 | 32,366.22 | 18,435.92 |
| | Dividends on bank stock | | 1,316.00 | 1,316.00 |
| | Rent from city property | 26,245.72 | 21,333.22 | 4,912.50 |
| | Sales of city property | 15,792.54 | 41,918.79 | 26,126.25 |
| | Rent telephone poles | 1,431.00 | 2,439.25 | 1,008.25 |
| | Miscellaneous | 1,083.60 | 8.22 | 1,075.38 |
| | Total other revenue | 88,502.36 | 99,381.70 | 10,879.34 |
| 153 | Total revenue receipts | 1,685,342.39 | 1,721,102.38 | 35,759.99 |
| | Other Receipts: | | | |
| 153 | Aid from Insular Government, 30 per cent of expenditures, Act 1765 | 1,250,000.00 | 1,250,000.00 | |
| | Reimbursement from Insular Government on account of construction of Pasig River walls, Act 1750 (fiscal year 1910) | | 206,784.77 | 206,784.77 |
| 153 | Total receipts accruing to the General Fund | 2,935,342.39 | 3,177,887.15 | 242,544.76 |
| | Earning accruing to the Sewer and Waterworks Bond Sinking Fund | 22,331.12 | 8,912.71 | 13,418.41 |
| | Total receipts | 2,957,673.51 | 3,186,799.86 | 229,126.35 |

EXPENDITURES.

| SUMMARY. | | Operation expenses and receipts. | | | Capital expenditures and receipts. | | | Other expend- itures. | Total expend- itures. |
|----------|--|----------------------------------|--------------------------------|------------------------------|------------------------------------|-----------------------------------|------------------|-----------------------------|-----------------------------|
| | | Expenses of operation. | Receipts from operation. | Net cost of operation. | Real estate. | Public works and equipment. | Supplies. | | |
| | Expenditures from Appropriated Revenues: | | | | | | | | |
| | DEPARTMENTS-- | | | | | | | | |
| 161 | Municipal Board | 267,246.60 | 101.50 | 267,145.10 | | 951.20 | | | 268,096.30 |
| 161 | Sanitation and transportation | 1,034,377.93 | 978,942.38 | 55,435.55 | | (77,476.62) | | | (22,041.07) |
| 162 | Assessments and collections | 49,900.00 | 25,946.65 | 23,953.35 | | | | | 23,953.35 |
| 163 | Fire department | 336,923.08 | 11,111.19 | 325,811.89 | | (2,145.61) | | | 323,666.28 |
| 164 | Law department | 122,293.98 | 127,167.67 | (4,873.69) | | 1,608.24 | | | (3,265.45) |
| 164 | Police department | 774,415.89 | 220,116.70 | 554,299.19 | | (9,323.46) | | | 544,975.73 |
| 165 | Department of city schools | 298,733.92 | | 298,733.92 | | 237.55 | | | 298,971.47 |
| 166 | Engineering and public works | 684,402.56 | 418,070.31 | 266,332.25 | | 77,968.35 | | | 344,300.60 |
| | Total | 3,568,293.96 | 1,781,456.40 | 1,786,837.56 | | (8,180.35) | | | 1,778,657.21 |
| 167 | SELF-SUSTAINING FUNDS-- | | | | | | | | |
| | Insurance Fund, Act 1706 | | (349.78) | 349.78 | | | | | 349.78 |
| | Stores and supplies | | | | | | 42,515.78 | | 42,515.78 |
| | Total | | (349.78) | 349.78 | | | 42,515.78 | | 42,865.56 |
| 182 | MISCELLANEOUS-- | | | | | | | | |
| | Electric street lighting | 118,845.81 | | 118,845.81 | | | | | 118,845.81 |
| | PUBLIC WORKS AND PERMANENT IMPROVEMENTS-- | | | | | | | | |
| | Street monuments, Ordinance 123 | 196.76 | | 196.76 | | 1,803.24 | | | 2,000.00 |
| | Drainage and improvement city low areas, Ordinance 123 | | | | 223.20 | 3,584.75 | | | 3,807.95 |
| | Land, Arroceros shops, Ordinance 123 | | | | 5,058.82 | | | | 5,058.82 |
| | Bridges, esteros, parks, and streets, Act 1727 | 2,979.09 | | 2,979.09 | 75,000.00 | 160,000.32 | | | 237,979.41 |
| | Cedula Road and Bridge Fund, Act 1695 | 146,376.38 | | 146,376.38 | | 185,087.26 | | | 331,463.64 |
| | Removal and reerection nipa houses, Ordinance 123 | 3,584.70 | | 3,584.70 | | | | | 3,584.70 |
| | Sanitary improvements | 93,732.57 | | 93,732.57 | | 7,177.01 | | | 100,909.58 |
| | Public middensheds | 259.18 | | 259.18 | | | | | 259.18 |
| | Automobile, fire department | | | | | 5,000.00 | | | 5,000.00 |
| | Matadero scalding plant | 1,779.15 | | 1,779.15 | | | | | 1,779.15 |
| | Plumbing, municipal building | 11,205.29 | | 11,205.29 | | | | | 11,205.29 |
| | Market, Calle Looban, Ordinance 138 | | | | 9,730.64 | 25,527.65 | | | 35,258.29 |
| 168 | Total | 260,113.12 | | 260,113.12 | 90,012.66 | 388,180.23 | | | 738,306.01 |
| 182 | FIXED CHARGES-- | | | | | | | | |
| | Interest on sewer and waterworks bonds | 320,000.00 | | 320,000.00 | | | | | 320,000.00 |
| | Allotment to Sinking Fund | | | | | | | 154,960.00 | 154,960.00 |
| | Payment on Luneta Extension loan | | | | | | | 50,000.00 | 50,000.00 |
| | Total | 320,000.00 | | 320,000.00 | | | | 204,960.00 | 524,960.00 |
| | Total expenditures from appropriated revenues | 4,267,252.89 | 1,781,106.62 | 2,486,146.27 | 90,012.66 | 379,999.88 | 42,515.78 | 204,960.00 | 3,203,634.59 |
| 169 | Expenditures from Special Funds: | | | | | | | | |
| | Sewer and Waterworks Bond Fund | | | | | 421,812.39 | | | 421,812.39 |
| | Luneta Extension Fund | | | | | 1,108.80 | | | 1,108.80 |
| | Total | | | | | 422,921.19 | | | 422,921.19 |
| | Grand total expenditures all funds | 4,267,252.89 | 1,781,106.62 | 2,486,146.27 | 90,012.66 | 802,921.07 | 42,515.78 | 204,960.00 | 3,626,555.78 |

* Fiscal year 1910 these items were credited directly to the appropriation account "Bridges, Esteros, Parks and Streets, Act 1727."

THE CITY OF MANILA

OPERATION STATEMENTS

OPERATION STATEMENTS.

MUNICIPAL BOARD.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 20,522.43 | | |
| Appropriations, fiscal year 1911..... | | 268,000.00 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 206.54 | | 195.58 | + 11.01 |
| Land transportation equipment..... | 74.70 | | 10.00 | + 64.70 |
| Portable machinery, tools, etc..... | 7.80 | | 90.90 | — 83.10 |
| Furniture and fixtures..... | 553.82 | | 1,461.79 | — 907.97 |
| <i>Total maintenance.....</i> | <i>842.86</i> | | <i>1,758.27</i> | <i>— 915.41</i> |
| Administration— | | | | |
| Salaries and wages..... | 98,826.22 | | 82,598.02 | + 11,228.20 |
| Expenses of personnel..... | 1,116.80 | | 1,269.19 | — 152.39 |
| Transportation..... | 1,392.40 | | 464.60 | + 927.80 |
| Office expenses..... | 11,209.52 | | 7,915.11 | + 3,294.41 |
| Incidental expenses..... | 158,858.80 | | 171,615.38 | — 12,756.58 |
| <i>Total administration.....</i> | <i>266,403.74</i> | | <i>263,862.30</i> | <i>+ 2,541.44</i> |
| Bad debts, section 50, Act 1792..... | | | 840.72 | — 840.72 |
| <i>Total expenses of operation.....</i> | <i>267,246.60</i> | | <i>265,561.24</i> | <i>+ 1,685.36</i> |
| INCOME— | | | | |
| Receipts from Operation— | | | | |
| Municipal Board, secretary's fees..... | 101.50 | | 93.50 | + 8.00 |
| Miscellaneous..... | | | 217.10 | — 217.10 |
| <i>Total income.....</i> | <i>101.50</i> | | <i>310.60</i> | <i>— 209.10</i> |
| <i>Net cost of operation.....</i> | <i>267,145.10</i> | <i>267,145.10</i> | <i>265,650.64</i> | <i>+ 1,494.46</i> |
| Outlays (Capital Expenditures): | | | | |
| EQUIPMENT— | | | | |
| Land transportation equipment..... | | | 224.40 | — 224.40 |
| Portable machinery, tools, etc..... | 2.55 | | 5.87 | — 3.32 |
| Furniture and fixtures..... | 948.65 | | 600.21 | + 348.44 |
| <i>Total equipment.....</i> | <i>951.20</i> | | <i>830.48</i> | <i>+ 120.72</i> |
| <i>Net expenditures.....</i> | <i>268,096.30</i> | | <i>266,481.12</i> | <i>+ 1,615.18</i> |
| Assets Dropped from Account: | | | | |
| Equipment..... | | 112.80 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment..... | | 21,860.83 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | (96.48) | | | |
| Other officers..... | .18 | | | |
| | | 96.30 | | |
| | <u>288,618.73</u> | <u>288,618.73</u> | | |

DEPARTMENT OF SANITATION AND TRANSPORTATION.

| | | | | |
|--|-------------------|-----------|-------------------|--------------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 16,088.01 | | | |
| Equipment..... | 642,723.09 | | 658,761.10 | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury..... | 500.13 | | | |
| Accounts payable (deduct)..... | 500.13 | | | |
| Appropriations, fiscal year 1911..... | 80,000.00 | | | |
| Reversions, fiscal year 1911 (deduct)..... | 52,041.07 | | | |
| | | 22,041.07 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 27,371.93 | | 22,054.02 | + 5,317.91 |
| Docks, wharves, etc..... | | | 152.98 | — 152.98 |
| Vessels and launches..... | 72,323.54 | | 637.96 | + 72,190.58 |
| Land transportation equipment..... | 81,969.22 | | 118,377.40 | — 31,408.18 |
| Stationary machinery..... | 2,505.11 | | | + 2,505.11 |
| Portable machinery, tools, etc..... | 45,098.34 | | 49,387.84 | — 4,289.00 |
| Furniture and fixtures..... | 1,226.59 | | 567.22 | + 659.37 |
| Miscellaneous equipment..... | 56.70 | | 202.68 | — 145.98 |
| Parks and monuments..... | 44,670.77 | | 55,813.12 | — 11,142.35 |
| <i>Total maintenance.....</i> | <i>275,727.20</i> | | <i>242,142.67</i> | <i>+ 33,584.53</i> |

Department of Sanitation and Transportation—Continued.

| Operation—Income and Expenses—Ctd. | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|--------------------------------------|--------------|-------------------|------------|-------------------|--|
| EXPENSES—Continued. | | Debit. | Credit. | | |
| Operation— | | | | | |
| Superintendence | 57,784.49 | | | 57,711.29 | + 23.20 |
| Labor | 879,755.78 | | | 385,171.00 | — 5,415.27 |
| Miscellaneous expenses | 821,586.34 | | | 301,930.54 | + 19,655.80 |
| Total operation | 759,076.56 | | | 744,812.83 | + 14,263.73 |
| Prior fiscal years | (425.83) | | | | — 425.83 |
| Total expenses of operation | 1,034,377.93 | | | 986,955.50 | + 47,422.43 |
| INCOME— | | | | | |
| Receipts from operation— | | | | | |
| Burial permits | 4,848.70 | | | 4,409.20 | — 60.50 |
| Cemetery | 16,250.86 | | | 20,700.50 | — 4,449.64 |
| Pound receipts | 5,730.22 | | | 5,542.67 | + 187.55 |
| Pail system | 70,665.36 | | | 70,181.63 | + 483.73 |
| Vault cleaning | 26,850.72 | | | 29,953.00 | — 3,602.28 |
| Rent of niches | 8,776.60 | | | | + 8,776.60 |
| Transportation of meat | | | | 10,589.36 | — 10,589.36 |
| Slaughterhouse | 199,738.88 | | | 190,257.42 | + 9,480.96 |
| Markets | 296,351.25 | | | 278,736.85 | + 16,614.40 |
| Transportation furnished | 345,177.58 | | | 309,321.56 | + 35,856.02 |
| Dead animals | 4,500.00 | | | 4,875.00 | — 375.00 |
| Sales of sacks | 576.00 | | | 815.00 | — 239.00 |
| Miscellaneous | 1,476.71 | | | 1,889.40 | — 412.69 |
| Total income | 978,942.38 | | | 927,271.59 | + 51,670.79 |
| Net cost of operation | 55,435.55 | 55,435.55 | | 59,683.91 | — 4,248.36 |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures | | | | 549.33 | — 549.33 |
| EQUIPMENT— | | | | | |
| Vessels and launches | (96,865.38) | | | (172.05) | — 96,693.33 |
| Land transportation equipment | 9,603.03 | | | 51,728.45 | — 42,125.42 |
| Stationary machinery | (2,523.00) | | | | — 2,523.00 |
| Portable machinery, tools, etc. | 11,875.21 | | | (8,740.36) | + 20,615.57 |
| Furniture and fixtures | 397.66 | | | (197.51) | + 595.17 |
| Miscellaneous equipment | 35.86 | | | 366.19 | — 330.33 |
| Total equipment | (77,476.62) | | | 42,984.72 | — 120,461.34 |
| Net expenditures | (22,041.07) | | | 103,217.96 | — 125,259.03 |
| Assets Brought into Account: | | | | | |
| Equipment | | | 144.16 | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | 16,038.01 | | | | |
| Equipment | 565,890.63 | 581,428.64 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Accounts receivable | 20,839.98 | | | | |
| Cash— | | | | | |
| Treasury | 2,935.36 | | | | |
| Other officers | 1.50 | | | | |
| | 2,936.86 | | | | |
| Accounts payable (deduct) | 23,776.84 | | | | |
| | 23,776.84 | | | | |
| | | 658,905.26 | 658,905.26 | | |

DEPARTMENT OF ASSESSMENTS AND COLLECTIONS.

| | | | | | |
|---|-----------|-----------|-----------|------------|-------------|
| Balances June 30, 1910: | | | | | |
| Appropriations, fiscal year 1911 | 25,900.00 | | | | |
| Reversions, fiscal year 1911 (deduct) | 1,946.65 | | | | |
| | | 23,953.35 | | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Administration— | | | | | |
| Incidental expenses | 49,900.00 | | | 44,900.00 | + 5,000.00 |
| Tax refunds | | | | 83,307.89 | — 83,307.89 |
| Total expenses of operation | 49,900.00 | | | 128,207.89 | — 78,307.89 |
| INCOME— | | | | | |
| Receipts from operation— | | | | | |
| Live-stock registration | 16,644.40 | | | 17,753.00 | — 1,108.60 |
| Vehicle equipment | 2,409.05 | | | 1,042.40 | + 1,366.65 |
| Weights and measures | 6,898.20 | | | 8,959.85 | — 2,061.65 |
| Total income | 25,946.65 | | | 27,755.25 | — 1,808.60 |
| Net cost of operation | 23,953.35 | 23,953.35 | | 100,452.64 | — 76,499.29 |
| Balances June 30, 1911: | | | | | |
| (None.) | | | | | |
| | | 23,953.35 | 23,953.35 | | |

FIRE DEPARTMENT.

| | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|--|------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | 249,730.20 | | | | |
| Equipment | 257,779.57 | | | | |
| | | | 507,509.77 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury | 239.99 | | | | |
| Accounts payable (deduct) | 239.99 | | | | |
| Appropriations, fiscal year 1911 | 327,000.00 | | | | |
| Reversions, fiscal year 1911 (deduct) | 3,333.72 | | | | |
| | | | 323,666.28 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures | 12,454.73 | | 2,524.18 | + 9,930.55 | |
| Telegraph and telephone lines | 15,621.40 | | 17,887.70 | -- 2,266.30 | |
| Launches | | | 8.00 | -- 8.00 | |
| Land transportation equipment | 19,790.50 | | 11,366.57 | + 8,423.93 | |
| Stationary machinery | | | 116.40 | -- 116.40 | |
| Portable machinery, tools, etc | 11,935.32 | | 5,022.78 | + 6,912.54 | |
| Furniture and fixtures | 1,967.76 | | 3,042.39 | -- 1,074.63 | |
| Miscellaneous equipment | 6.00 | | 3.95 | + 2.05 | |
| Total maintenance | 61,775.71 | | 39,966.97 | + 21,808.74 | |
| Administration— | | | | | |
| Salaries and wages | 238,431.74 | | 237,088.64 | + 1,343.10 | |
| Expenses of personnel | 1,579.88 | | 4,724.47 | -- 3,144.59 | |
| Transportation | 19,326.88 | | 23,505.04 | -- 4,178.16 | |
| Office expenses | 6,530.77 | | 6,985.17 | -- 454.40 | |
| Incidental expenses | 9,018.09 | | 5,852.86 | + 3,165.23 | |
| Total administration | 275,887.36 | | 278,156.18 | -- 2,268.82 | |
| Prior fiscal years | (239.99) | | | -- 239.99 | |
| Total expenses of operation | 336,923.08 | | 818,123.15 | + 18,799.98 | |
| INCOME— | | | | | |
| Receipts from operation— | | | | | |
| City electrician's fees | 10,848.26 | | 6,977.10 | + 3,871.16 | |
| Miscellaneous | 262.93 | | 131.34 | + 131.59 | |
| Total income | 11,111.19 | | 7,108.44 | + 4,002.75 | |
| Net cost of operation | 325,811.89 | 325,811.89 | 811,014.71 | + 14,797.18 | |
| Outlays (Capital Expenditures): | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Telegraph and telephone lines | (4,860.00) | | 863.78 | -- 5,723.78 | |
| EQUIPMENT— | | | | | |
| Vessels and launches | | | (3.00) | + 3.00 | |
| Land transportation equipment | (4,461.81) | | 14,276.46 | -- 18,737.77 | |
| Portable machinery, tools, etc | (825.37) | | 4,902.14 | -- 5,727.51 | |
| Furniture and fixtures | 5,676.68 | | (5,855.12) | + 11,531.80 | |
| Miscellaneous equipment | 2,324.39 | | 821.35 | + 1,503.04 | |
| Total equipment | 2,714.39 | | 14,141.83 | -- 11,427.44 | |
| Total outlays | (2,145.61) | | 15,005.61 | -- 17,151.22 | |
| Net expenditures | 323,666.28 | | 326,020.32 | -- 2,354.04 | |
| Assets Brought into Account: | | | | | |
| Equipment | | | 6,650.00 | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | 244,870.20 | | | | |
| Equipment | 267,143.96 | | | | |
| | | 512,014.16 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury | 2,707.69 | | | | |
| Other officers | .20 | | | | |
| | 2,707.89 | | | | |
| Accounts payable (deduct) | 2,707.89 | | | | |
| | | 837,826.05 | 837,826.05 | | |

REPORT OF THE AUDITOR

LAW DEPARTMENT.

| | | Fiscal year 1911. | | Fiscal year 1910. | | Increase (+) or decrease (-). | |
|--|--|-------------------|-----------|-------------------|------------|--|-----------|
| | | Debit. | Credit. | | | | |
| Balances June 30, 1910: | | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | | |
| Equipment | | | 45,294.57 | | | | |
| Appropriations, fiscal year 1911 | | 30,000.00 | | | | | |
| Reversions, fiscal year 1911 (deduct) | | 33,265.45 | | | | | |
| | | | 3,265.45 | | | | |
| Operation—Income and Expenses: | | | | | | | |
| EXPENSES— | | | | | | | |
| Maintenance of— | | | | | | | |
| Buildings and structures | | 44.57 | | 145.64 | | — | 101.07 |
| Portable machinery, tools, etc. | | 1.28 | | | | + | 1.28 |
| Furniture and fixtures | | 1,475.17 | | 1,362.46 | | + | 112.71 |
| Miscellaneous equipment | | | | 1.50 | | — | 1.50 |
| Total maintenance | | 1,521.02 | | | 1,509.60 | + | 11.42 |
| Administration— | | | | | | | |
| Salaries and wages | | 106,430.58 | | 98,579.59 | | + | 7,850.99 |
| Expenses of personnel | | 140.22 | | 133.90 | | + | 6.32 |
| Transportation | | 8.80 | | | | + | 8.80 |
| Office expenses | | 12,313.72 | | 9,755.35 | | + | 2,558.37 |
| Incidental expenses | | 1,879.64 | | 2,081.39 | | — | 201.75 |
| Total administration | | 120,772.96 | | | 110,550.23 | + | 10,222.73 |
| Total expenses of operation | | 122,293.98 | | | 112,059.83 | + | 10,234.15 |
| INCOME— | | | | | | | |
| Receipts from operation— | | | | | | | |
| Fees, fines, and court cost | | 95,166.50 | | 80,398.45 | | + | 14,768.05 |
| Justice of peace fees | | 5,650.70 | | 4,840.60 | | + | 810.10 |
| Sheriffs' fees | | 10,908.83 | | 10,427.08 | | + | 476.75 |
| Registration of deeds | | 15,408.64 | | 13,622.84 | | + | 1,785.80 |
| City attorneys' fees | | 10.00 | | 2.00 | | + | 8.00 |
| Miscellaneous | | 28.00 | | 10.70 | | + | 17.30 |
| Total income | | 127,167.67 | | | 109,301.67 | + | 17,866.00 |
| Net income from operation (fiscal year 1910, net cost) | | 4,873.69 | | 4,873.69 | 2,758.16 | + | 7,631.85 |
| Outlays (Capital Expenditures): | | | | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | | | |
| Buildings and structures | | 8.02 | | | | + | 8.02 |
| EQUIPMENT— | | | | | | | |
| Portable machinery, tools, etc. | | (5.22) | | 8.43 | | — | 13.65 |
| Furniture and fixtures | | 1,605.44 | | 3,332.55 | | — | 1,727.11 |
| Total equipment | | 1,600.22 | | | 3,340.98 | — | 1,740.76 |
| Total outlays | | 1,608.24 | | | 3,340.98 | — | 1,732.74 |
| Net expenditures | | (3,265.45) | | | 6,099.14 | + | 9,364.59 |
| Assets Brought into Account: | | | | | | | |
| Equipment | | | | 88.80 | | | |
| Balances June 30, 1911: | | | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | | | |
| Public works and improvements | | 8.02 | | | | | |
| Equipment | | 46,983.59 | | | | | |
| | | | 46,991.61 | | | | |
| APPROPRIATED SURPLUS— | | | | | | | |
| Cash—Treasury | | 96.00 | | | | | |
| Accounts payable (deduct) | | 96.00 | | | | | |
| | | | | | | | |
| | | | | 50,257.06 | 50,257.06 | | |

POLICE DEPARTMENT.

POLICE DEPARTMENT.

| | | | | |
|---|------------|--|------------|-----------------------|
| <i>Balances June 30, 1910:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Equipment | | | 106,145.86 | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury | 48.00 | | | |
| Accounts payable (deduct) | 48.00 | | | |
| Appropriations, fiscal year 1911 | 550,000.00 | | | |
| Reversions, fiscal year 1911 (deduct) | 5,024.27 | | | |
| | | | 544,975.73 | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures | 7,171.12 | | 7,451.07 | — 279.95 |
| Launches | 14,101.99 | | | + 14,101.99 |
| Land transportation equipment | 7,861.68 | | 30.60 | + 7,831.08 |
| Ordnance | 68.47 | | 48.28 | + 20.19 |
| Portable machinery, tools, etc. | 56.98 | | 283.03 | — 226.05 |
| Furniture and fixtures | 1,078.50 | | 2,104.42 | — 1,025.92 |
| Miscellaneous equipment | | | 745.48 | — 745.48 |
| Total maintenance | 30,833.74 | | | 10,662.88 + 19,675.86 |

Police Department—Continued.

Operation—Income and Expenses—Ctd.

| EXPENSES—Continued. | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---------------------------------|-------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | | |
| Administration— | | | | | |
| Salaries and wages | 676,578.54 | | | 695,436.68 | — 18,858.14 |
| Expenses of personnel | 5,474.14 | | | 7,093.96 | — 1,619.82 |
| Transportation | 418.68 | | | 5,055.50 | — 4,636.82 |
| Office expenses | 25,071.64 | | | 27,628.89 | — 2,557.25 |
| Rentals | 2,400.00 | | | 2,400.00 | |
| Special service | 1,915.40 | | | 1,292.70 | + 622.70 |
| Incidental expenses | 32,266.75 | | | 26,473.64 | + 5,793.11 |
| Total administration | 744,125.15 | | | 765,881.37 | — 21,256.22 |
| Prior fiscal years | (48.00) | | | | — 48.00 |
| Total expenses of operation | 774,415.89 | | | 776,044.25 | — 1,628.36 |
| INCOME— | | | | | |
| Receipts from operation— | | | | | |
| Municipal licenses | 220,100.40 | | | 243,656.33 | — 23,555.93 |
| Miscellaneous | 16.30 | | | 167.86 | — 151.56 |
| Total income | 220,116.70 | | | 243,824.19 | — 23,707.49 |
| Net cost of operation | 554,299.19 | 554,299.19 | | 532,220.06 | + 22,079.13 |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Vessels and launches | (15,164.99) | | | | — 15,164.99 |
| Land transportation equipment | 3,890.89 | | | 118.80 | + 3,772.09 |
| Ordnance | 582.33 | | | 12.60 | + 569.73 |
| Portable machinery, tools, etc. | 626.04 | | | 133.30 | + 492.74 |
| Furniture and fixtures | 742.27 | | | 579.09 | + 163.18 |
| Miscellaneous equipment | | | | 23.21 | — 23.21 |
| Total equipment | (9,323.46) | | | 867.00 | — 10,190.46 |
| Net expenditures | 544,975.73 | | | 533,087.06 | + 11,888.67 |
| Assets Brought into Account: | | | | | |
| Equipment | | | 44.00 | | |
| Balances June 30, 1911: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Equipment | | 96,865.90 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury | 86.45 | | | | |
| Other officers | .55 | | | | |
| Accounts payable (deduct) | 87.00 | | | | |
| | | 651,165.09 | 651,165.09 | | |

DEPARTMENT OF CITY SCHOOLS.

| | | | | | |
|---------------------------------------|------------|------------|------------|------------|-------------|
| Balances June 30, 1910: | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Public works and improvements | 2,214.82 | | | | |
| Equipment | 87,780.51 | | | | |
| Appropriations—fiscal year 1911 | 305,000.00 | 89,995.33 | | | |
| Reversions, fiscal year 1911 (deduct) | 6,028.53 | | | | |
| | | 298,971.47 | | | |
| Operation: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Schoolhouses | 7,340.94 | | 902.97 | + 6,437.97 | |
| Portable machinery, tools, etc. | 69.51 | | 62.78 | + 6.73 | |
| Furniture and fixtures | 1,203.18 | | 739.03 | + 464.15 | |
| Total maintenance | 8,613.63 | | 1,704.78 | + 6,908.85 | |
| Administration— | | | | | |
| Salaries and wages | 236,898.97 | | 285,180.05 | + 1,718.92 | |
| Expenses of personnel | 153.95 | | 551.85 | — 397.90 | |
| Transportation | 1,789.65 | | 1,679.00 | + 110.65 | |
| Office expenses | 7,398.99 | | 7,084.93 | + 314.06 | |
| Rentals | 40,955.75 | | 38,858.00 | + 2,097.75 | |
| Incidental expenses | 2,922.98 | | 2,621.42 | + 301.56 | |
| Total administration | 290,120.29 | | 285,975.25 | + 4,145.04 | |
| Total cost of operation | 298,733.92 | 298,733.92 | | 287,680.03 | + 11,053.89 |
| Outlays (Capital Expenditures): | | | | | |
| EQUIPMENT— | | | | | |
| Portable machinery, tools, etc. | (67.59) | | (59.30) | — 8.29 | |
| Furniture and fixtures | 305.14 | | 1,462.26 | — 1,157.12 | |
| Total equipment | 237.55 | | 1,402.96 | — 1,165.41 | |
| Total expenditures | 298,971.47 | | 289,082.99 | + 9,888.48 | |

Department of City Schools—Continued.

| | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|-------------------------------------|-------------------|------------|-------------------|--|
| | Debit. | Credit. | | |
| Assets Brought into Account: | | | | |
| Equipment..... | | 1,331.21 | | |
| <i>Balances June 30, 1911:</i> | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 2,214.82 | | | |
| Equipment..... | 89,849.27 | | | |
| | | 91,564.09 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury..... | 184.40 | | | |
| Other officers..... | 15.60 | | | |
| | 200.00 | | | |
| Accounts payable (deduct)..... | 200.00 | | | |
| | | | | |
| | 390,298.01 | 390,298.01 | | |

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

Balances June 30, 1910:

| | | | | |
|---|-------------------|------------|------------|-------------|
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements..... | 71,984.24 | | | |
| Equipment..... | 324,547.70 | | | |
| Appropriations, fiscal year 1911..... | 350,000.00 | 396,531.94 | | |
| Reversions, fiscal year 1911 (deduct)..... | 5,699.40 | | | |
| | | 344,300.60 | | |
| Operation—Income and Expenses: | | | | |
| EXPENSES— | | | | |
| Maintenance of— | | | | |
| Buildings and structures..... | 21,256.60 | 21,982.44 | — | 725.84 |
| Streets, roads, and bridges..... | 304,856.80 | 241,711.76 | + | 62,645.04 |
| Docks, wharves, etc..... | 83.80 | 10,989.32 | — | 10,905.52 |
| Water and sewer system..... | 84,889.53 | 41,503.45 | + | 43,386.08 |
| Telegraph and telephone lines..... | 26.89 | | + | 26.89 |
| Launches..... | 26,576.07 | 27,487.26 | — | 911.19 |
| Land transportation equipment..... | 3,410.69 | 131.50 | + | 3,279.19 |
| Stationary machinery..... | 6,950.39 | 3,948.35 | + | 3,002.04 |
| Portable machinery, tools, etc..... | 10,528.01 | 14,723.52 | — | 4,195.51 |
| Furniture and fixtures..... | 602.97 | 668.60 | — | 65.63 |
| Miscellaneous equipment..... | 117.02 | 349.78 | — | 232.76 |
| Total equipment..... | 468,798.77 | | 363,495.98 | + 95,302.79 |
| Administration— | | | | |
| Salaries and wages..... | 160,012.58 | 104,160.27 | + | 55,852.31 |
| Expenses of personnel..... | 2,143.24 | 466.06 | + | 1,677.18 |
| Transportation..... | 725.30 | 39.50 | + | 685.80 |
| Office expenses..... | 31,635.77 | 19,765.19 | + | 11,870.58 |
| Rentals..... | (8.30) | | — | 8.30 |
| Incidental expenses..... | 31,172.60 | 104,043.54 | — | 72,870.94 |
| Total administration..... | 225,681.19 | | 228,474.56 | — 2,793.37 |
| Operation— | | | | |
| Superintendence..... | | 26,903.80 | — | 26,903.80 |
| Labor..... | | 20,029.60 | — | 20,029.60 |
| Miscellaneous expenses..... | | 23,255.90 | — | 23,255.90 |
| Total operation..... | | | 70,189.30 | — 70,189.30 |
| Prior fiscal years expense..... | (77.40) | | | — 77.40 |
| Total expenses of operation..... | 684,402.56 | | 662,159.84 | + 22,242.72 |
| INCOME— | | | | |
| Receipts from Operation— | | | | |
| Boiler inspections..... | 3,870.00 | 2,780.00 | + | 1,090.00 |
| Auto inspection..... | 885.00 | | + | 885.00 |
| Building permits..... | 22,006.57 | 17,524.01 | + | 4,482.56 |
| Gas and oil inspection..... | 25.00 | | + | 25.00 |
| Water rents..... | 388,723.56 | 298,302.09 | + | 90,421.47 |
| Miscellaneous..... | 3,060.18 | 1,349.25 | + | 1,710.93 |
| Total income..... | 418,070.31 | | 319,955.35 | + 98,114.96 |
| Net cost of operation..... | 266,332.25 | 266,332.25 | 342,204.49 | — 75,872.24 |
| Outlays (Capital Expenditures): | | | | |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | |
| Buildings and structures..... | 429.00 | | + | 429.00 |
| Schoolhouses..... | | 54.31 | — | 54.31 |
| Streets, roads, and bridges..... | 62,213.62 | 41,199.59 | + | 21,014.03 |
| Waterworks and sewers..... | 5,899.22 | 10,067.90 | — | 4,668.68 |
| Total public works and improvements..... | 68,041.84 | | 51,321.80 | + 16,720.04 |

Department of Engineering and Public Works—Continued.

| Outlays (Capital Expenditures)—Contd. | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|---------------------------------------|-------------------|-------------------|-------------------|--|
| | Debit. | Credit. | | |
| EQUIPMENT— | | | | |
| Vessels and launches | (6,591.60) | | 18,357.47 | — 24,949.07 |
| Land transportation equipment | (1,451.62) | | (52.50) | — 1,399.12 |
| Stationary machinery | (1,528.64) | | (125.00) | + 1,403.64 |
| Portable machinery, tools, etc | 17,257.25 | | 13,627.66 | + 3,629.59 |
| Furniture and fixtures | 1,292.10 | | 89.22 | + 1,202.88 |
| Miscellaneous equipment | 949.02 | | 530.52 | + 418.50 |
| Total equipment | 9,926.51 | | 32,377.87 | — 22,450.86 |
| Total outlays | | 77,968.35 | 83,699.17 | — 5,730.82 |
| Net expenditures | | 344,800.60 | 425,903.66 | — 81,603.06 |
| Assets Dropped from Account: | | | | |
| Equipment | | 1,778.00 | | |
| Balances June 30, 1911: | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | |
| Public works and improvements | | 140,026.08 | | |
| Equipment | | 332,696.21 | | |
| | | 472,722.29 | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash— | | | | |
| Treasury | 96.00 | | | |
| Other officers | 4.00 | | | |
| | | 100.00 | | |
| Accounts payable (deduct) | | 100.00 | | |
| | | 740,832.54 | 740,832.54 | |

INSURANCE FUND, CITY OF MANILA, ACT 1706.

| | | | | |
|---|-----------------|------------------|------------------|-------------------|
| Balances June 30, 1910: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments— | | | | |
| Banco Español-Filipino stock | 18,800.00 | | | |
| Public works bonds | 12,000.00 | | | |
| | | 30,800.00 | | |
| Cash— | | | | |
| Treasury | 971.92 | | | |
| Other officers | 1,060.00 | | | |
| | | 2,031.92 | | |
| | | | 32,831.92 | |
| Appropriation, Fiscal Year 1911: | | | | |
| Act 1706 | | | 10,000.00 | |
| Operation: | | | | |
| INCOME— | | | | |
| Interest on public works bonds | 480.00 | | 148.00 | + 332.00 |
| Interest on sewer and waterworks bonds | 110.22 | | | + 110.22 |
| Interest on bank deposits | | | 39.30 | + 39.30 |
| Dividends on bank stock— | | | | |
| Dividends accrued | 1,880.00 | | 1,880.00 | |
| Less assessment paid | 2,820.00 | | | |
| | | (940.00) | | |
| Loss in operation (fiscal year 1910, gain) | 349.78 | 349.78 | 2,067.30 | — 2,417.08 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Investments— | | | | |
| Banco Español-Filipino stock | 18,800.00 | | | |
| Public works bonds | 12,000.00 | | | |
| Sewer and waterworks bonds | 8,000.00 | | | |
| | | 38,800.00 | | |
| Accounts receivable— | | | | |
| Interest accrued on public works bonds | 120.00 | | | |
| Interest accrued on sewer and waterworks bonds | 80.00 | | | |
| Dividends accrued on bank stock | 940.00 | | | |
| | | 1,140.00 | | |
| Cash—Treasury | 2,542.14 | | | |
| | | 42,482.14 | | |
| | | 42,831.92 | 42,831.92 | |

STORES AND SUPPLIES FUND, CITY OF MANILA.

| | | | | |
|--|--------------|------------------|------------------|------------|
| Balances June 30, 1910: | | | | |
| PRINCIPAL ACCOUNT— | | | | |
| Stores and supplies | 89,012.31 | | | |
| APPROPRIATED SURPLUS— | | | | |
| Cash—Treasury (overdrawn) | (70,127.56) | | 18,884.75 | |
| Expenditures: | | | | |
| Stores and supplies (excess purchases over issues and sales) | 42,515.78 | | 49,792.49 | — 7,276.71 |
| Assets Brought into Account: | | | | |
| Stores and supplies | | 267.90 | 8,415.40 | — 8,147.50 |
| Balances June 30, 1911: | | | | |
| APPROPRIATED SURPLUS— | | | | |
| Stores and supplies | 131,795.99 | | | |
| Cash—Treasury (overdrawn) | (112,643.34) | | | |
| | | 19,152.65 | | |
| | | 19,152.65 | 19,152.65 | |

PUBLIC WORKS, PERMANENT IMPROVEMENTS, AND EQUIPMENT.

[The transactions of the sundry appropriation accounts grouped under the title "Public works and permanent improvements," are here shown, for brevity, in one statement.]

| | | Fiscal year 1911. | | | Increase (+) or decrease (-). |
|--|--------------|-------------------|------------|-------------------|--|
| | | Debit. | Credit. | Fiscal year 1910. | |
| <i>Balances June 30, 1910:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate | 59,232.52 | | | | |
| Public works and improvements | 518,961.64 | | | | |
| | | | 578,194.16 | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash—Treasury | | | 490,924.47 | | |
| Appropriations, fiscal year 1911 | 504,051.28 | | | | |
| Reversions, fiscal year (deduct) | 3,720.85 | | 500,330.43 | | |
| Operation—Income and Expenses: | | | | | |
| EXPENSES— | | | | | |
| Maintenance of— | | | | | |
| Buildings and structures | 11,464.47 | | 5,500.00 | | + 5,964.47 |
| Streets, roads, and bridges | 146,817.07 | | 69,294.41 | | + 77,522.66 |
| Docks, wharves, and harbor improve- ments | 2,538.40 | | 1,695.70 | | + 842.70 |
| Stationary machinery | 1,779.15 | | | | + 1,779.15 |
| Parks and monuments | 196.76 | | 277.35 | | — 80.59 |
| Total maintenance | 162,795.85 | | | 76,767.46 | + 86,028.39 |
| Administration— | | | | | |
| Salaries and wages | 48,107.64 | | 18,897.27 | | + 29,210.37 |
| Transportation | 2,185.11 | | 3,129.00 | | — 943.89 |
| Office expenses | 791.86 | | | | + 791.86 |
| Incidental expenses | 46,232.66 | | 17,170.09 | | + 29,062.57 |
| Total administration | 97,317.27 | | | 39,196.36 | + 58,120.91 |
| Total expenses of operation and maintenance | 260,113.12 | 260,113.12 | | 115,963.82 | +144,149.30 |
| Outlays (Capital Expenditures): | | | | | |
| Real estate | 90,012.66 | | | 7,636.81 | + 82,375.85 |
| PUBLIC WORKS AND IMPROVEMENTS— | | | | | |
| Buildings and structures | 32,704.66 | | 28,640.98 | | + 4,063.68 |
| Schoolhouses | | | 12,025.60 | | — 12,025.60 |
| Streets, roads, and bridges | 253,108.74 | | 144,967.85 | | +108,140.89 |
| Parks and monuments | 97,366.83 | | 40,306.87 | | + 57,060.46 |
| Total public works and improvements | 383,180.23 | | | 225,940.80 | +157,239.43 |
| EQUIPMENT— | | | | | |
| Vessels and launches | | | | | |
| Land transportation equipment | 5,000.00 | | 12,000.00 | | — 7,000.00 |
| Total equipment | 5,000.00 | | | 12,000.00 | — 7,000.00 |
| Total outlays | 478,192.89 | | | 245,577.61 | +232,615.28 |
| Net expenditures | 738,306.01 | | | 361,541.43 | +376,764.58 |
| Assets Transferred: | | | | | |
| Equipment transferred to fire department | | 5,000.00 | | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| PRINCIPAL ACCOUNT SURPLUS— | | | | | |
| Real estate | 149,245.18 | | | | |
| Public works and improvements | 902,141.87 | | | | |
| | | 1,051,387.05 | | | |
| APPROPRIATED SURPLUS— | | | | | |
| Cash— | | | | | |
| Treasury | 252,948.09 | | | | |
| Other officers | .80 | | | | |
| | 252,948.89 | | | | |
| | 1,569,449.06 | 1,569,449.06 | | | |

SPECIAL FUNDS.

The following accounts are stated separately for the reason that the transactions were from the funds not subject to the provisions of the city's charter whereby the Insular Government contributes 30 per cent of the appropriation. As payments are made from the appropriated surplus of the city of Manila to the Sewer and Waterworks Bond Sinking Fund to retire the bonds, and as payments are made on the loan, the Insular Government contributes its proportion.

SEWER AND WATERWORKS CONSTRUCTION FUND.

(Proceeds from sales of bonds.)

Under authority of the Congress of the United States contained in section 70 of the Act of July 1, 1902, the Insular Government has incurred on behalf of the city of Manila a bonded debt of ₱8,000,000 (\$4,000,000 United States currency) for the purpose of constructing a system of sewers and drainage and to furnish an adequate supply of water. The operations of the fund so acquired to date are as follows:

| | The account. | Debit. | Credit. |
|--|--------------|--------------|--------------|
| Proceeds from Sales of Bonds: | | | |
| First series, fiscal year 1905..... | 2,000,000.00 | | |
| Premium on above..... | 191,260.00 | | |
| Second series, fiscal year 1907..... | 4,000,000.00 | | |
| Premium on above..... | 234,010.70 | | |
| Third series, fiscal year 1909..... | 2,000,000.00 | | |
| Premium on above..... | 45,709.12 | | |
| <i>Total proceeds from sales of bonds.....</i> | | | 8,470,969.82 |
| Expenditures for Sewer and Waterworks: | | | |
| FISCAL YEAR— | | | |
| 1905..... | 5,689.04 | | |
| 1906..... | 595,148.78 | | |
| 1907..... | 2,114,978.38 | | |
| 1908..... | 2,235,548.03 | | |
| 1909..... | 1,456,506.01 | | |
| 1910..... | 1,201,592.51 | | |
| <i>Total to the close of fiscal year 1910.....</i> | 7,609,457.65 | | |
| 1911..... | 421,812.39 | | |
| <i>Total to the close of fiscal year 1911.....</i> | | 8,031,270.04 | |
| <i>Balance June 30, 1911:</i> | | | |
| Cash— | | | |
| Treasury..... | 417,154.98 | | |
| City disbursing officer..... | 22,544.80 | | |
| <i>Total cash balance.....</i> | | 439,699.78 | |
| | | 8,470,969.82 | 8,470,969.82 |

NOTE.—Of the total expenditures to June 30, 1911, ₱8,020,746.22 is charged to cost of construction and ₱10,523.82 to equipment.

LUNETTA EXTENSION FUND.

By Act No. 1360 the Insular Government loaned the sum of ₱350,000 to the city of Manila for the purpose of improving the land reclaimed from the Bay of Manila. The total amount of the loan has been repaid, and the assets of the fund stand to the credit of the Principal Account Surplus.

| | The account. | Debit. | Credit. |
|---|--------------|------------|------------|
| Loan from the Insular Government, fiscal year 1906..... | | | 350,000.00 |
| Expenditures: | | | |
| FISCAL YEAR— | | | |
| 1906—maintenance of parks..... | 260,020.08 | | |
| 1907—maintenance of parks..... | 49,009.03 | | |
| 1908—maintenance of parks..... | | | |
| 1909—maintenance of parks..... | 15,000.00 | | |
| 1910—maintenance of parks..... | 10,970.89 | | |
| <i>Total to close of fiscal year 1910.....</i> | 335,000.00 | | |
| 1911—betterment and improvement of parks..... | 1,108.80 | | |
| <i>Total to close of fiscal year 1911.....</i> | | 336,108.80 | |
| <i>Balance June 30, 1911:</i> | | | |
| Cash in the Treasury..... | | 13,891.20 | |
| | | 350,000.00 | 350,000.00 |

STATEMENT OF APPROPRIATIONS, REVERSIONS, AND NET APPROPRIATIONS, FISCAL YEAR 1911.

| Titles of accounts. | | Appropriations. | Reversions. | Net appropriations. |
|--|--|---------------------|-------------------|---------------------|
| Departments. | | | | |
| Municipal Board, Ordinance 137..... | | 268,000.00 | | 268,000.00 |
| Department of sanitation and transportation, Ordinance 137..... | | 30,000.00 | 52,041.07 | (22,041.07) |
| Assessments and collections, Ordinance 137..... | | 25,900.00 | 1,946.65 | 23,953.35 |
| Fire department, Ordinance 137..... | | 327,000.00 | 3,333.72 | 323,666.28 |
| Law department, Ordinance 137..... | | 30,000.00 | 33,265.45 | (3,265.45) |
| Police department, Ordinance 137..... | | 550,000.00 | 5,024.27 | 544,975.73 |
| Department of city schools, Ordinance 137..... | | 305,000.00 | 6,028.53 | 298,971.47 |
| Department of engineering and public works, Ordinance 137..... | | 350,000.00 | 5,699.40 | 344,300.60 |
| <i>Totals</i> | | <u>1,885,900.00</u> | <u>107,339.09</u> | <u>1,778,560.91</u> |
| Public Works from City Revenue. | | | | |
| Grill work, Palacio Gate, Ordinance 138..... | | 2,000.00 | | 2,000.00 |
| Plumbing, municipal buildings, Ordinance 138..... | | 19,000.00 | | 19,000.00 |
| Public middensheds, Ordinance 138..... | | 7,000.00 | | 7,000.00 |
| Vault and crematory, Cementerio del Norte, Ordinance 138..... | | 6,000.00 | | 6,000.00 |
| Erection and location of street monuments, Ordinances 105, 123, 138..... | | 2,000.00 | | 2,000.00 |
| Matadero scalding plant, Ordinance 138..... | | 2,000.00 | 220.85 | 1,779.15 |
| Tayuman stone quarry, Ordinance 138..... | | 79,000.00 | | 79,000.00 |
| Motor engine and hose wagon, Ordinance 123..... | | 20,000.00 | | 20,000.00 |
| Automobile for sheriff, Ordinance 138..... | | 3,500.00 | 3,500.00 | |
| Automobile for fire department, Ordinance 138..... | | 5,000.00 | | 5,000.00 |
| Land, Arroceros Shops, Ordinances 123, 138..... | | 5,058.82 | | 5,058.82 |
| Paco school buildings, Ordinance 138..... | | 75,000.00 | | 75,000.00 |
| Bridges, esteros, parks, and streets, Act 1727..... | | 119,550.98 | | 119,550.98 |
| Cedula Road and Bridge Fund, Act 1695..... | | 103,941.48 | | 103,941.48 |
| Market, Calle Looban, Ordinance 138..... | | 35,000.00 | | 35,000.00 |
| Tondo Market, Ordinance 140..... | | 20,000.00 | | 20,000.00 |
| <i>Totals</i> | | <u>504,051.28</u> | <u>3,720.85</u> | <u>500,330.43</u> |
| Miscellaneous. | | | | |
| Electric lighting, Ordinance 137..... | | <u>125,000.00</u> | | <u>125,000.00</u> |
| Fixed Charges. | | | | |
| Interest on sewer and waterworks bonds..... | | 320,000.00 | | 320,000.00 |
| Annual contribution to Sewer and Waterworks Construction Bonds Sinking Fund..... | | 154,960.00 | | 154,960.00 |
| Annual payment Insular Government loan..... | | 50,000.00 | | 50,000.00 |
| <i>Totals</i> | | <u>524,960.00</u> | | <u>524,960.00</u> |
| Capital Operations. | | | | |
| Insurance Fund | | 10,000.00 | | 10,000.00 |
| <i>Summary totals</i> | | <u>3,049,911.28</u> | <u>111,059.94</u> | <u>2,938,851.34</u> |

THE CITY OF MANILA

ASSETS

ASSETS.

SCHEDULE OF FIXED ASSETS OF THE CITY OF MANILA.

| Reference page. | | Balance June 30, 1910. | Brought into account and inventory adjustments, fiscal year 1911. | Purchases and construction fiscal year 1911. | Balances June 30, 1911. | | |
|-----------------|--|------------------------|---|--|-------------------------|--------------------------------|---------------------|
| | | | | | Real estate. | Public works and improvements. | Equipment. |
| | Real Estate. | | | | | | |
| | General Account..... | 5,882,334.34 | 227,947.34 | | 6,110,281.68 | | |
| | Tondo School, Act 1727..... | 12,921.04 | | | 12,921.04 | | |
| | Bridges, esteros, parks, and streets, Act 1727..... | 20,189.61 | | 75,000.00 | 95,189.61 | | |
| | Drainage and improvement of low areas, Ordinances 105, 123..... | 4,671.87 | | 223.20 | 4,895.07 | | |
| | Land, arroceros shops, Ordinances 123, 128..... | 5,000.00 | | 5,058.82 | 10,058.82 | | |
| | Land in Malate for park sites, Ordinance 157..... | 16,450.00 | | | 16,450.00 | | |
| | Market site, Calle Looban, Ordinance 138..... | | | 9,730.64 | 9,730.64 | | |
| 149 | <i>Total real estate</i> | <u>5,941,566.86</u> | <u>227,947.34</u> | <u>90,012.66</u> | <u>6,259,526.86</u> | | |
| | Public Works and Equipment. | | | | | | |
| | Acquired from revenue and brought into account: | | | | | | |
| | Municipal Board..... | 20,522.43 | (112.80) | 951.20 | | | 21,360.83 |
| | Law department..... | 45,294.57 | 88.80 | 1,608.24 | | 8.02 | 46,988.59 |
| | Fire department..... | 507,509.77 | 6,650.00 | (2,145.61) | | 244,870.20 | 267,143.96 |
| | City schools..... | 89,995.83 | 1,831.21 | 237.55 | | 2,214.82 | 89,949.27 |
| | Sanitation and transportation..... | 658,761.10 | 144.16 | (77,476.62) | | 16,038.01 | 565,890.63 |
| | Engineering and public works..... | 396,531.94 | (1,778.00) | 77,968.35 | | 140,026.08 | 332,696.21 |
| | Police department..... | 106,145.36 | 44.00 | (9,323.46) | | | 96,865.90 |
| | Straightening and widening streets, Act 1727..... | 103,795.39 | | | | 103,795.39 | |
| | Hose-drying tower, Ordinances 105, 123..... | 9,500.00 | | | | 9,500.00 | |
| | Tondo School, Act 1727..... | 47,623.40 | | | | 47,623.40 | |
| | Sewerage disposal stations, Ordinance 123..... | 8,850.00 | | | | 8,850.00 | |
| | Street monuments, Ordinances 105, 123..... | 4,000.00 | | 1,803.24 | | 5,803.24 | |
| | City Hall vault, Ordinance 123..... | 4,890.98 | | | | 4,890.98 | |
| | Bridges, esteros, parks, and streets..... | 96,835.40 | | 160,000.32 | | 256,835.72 | |
| | Cedula Road and Bridge Fund..... | 73,326.22 | | 185,087.26 | | 258,413.48 | |
| | General storehouses..... | 7,000.00 | | | | 7,000.00 | |
| | Land, widening Calle Jolo, Act 1727..... | 36,000.00 | | | | 36,000.00 | |
| | Drainage and improvement of low areas..... | | | 3,584.75 | | 3,584.75 | |
| | Meisic School building..... | 5,000.00 | | | | 5,000.00 | |
| | Location, construction, and repair of sidewalks, curbs, and gutters..... | 12,000.00 | | | | 12,000.00 | |
| | Widening and straightening streets, Acts 1498, 1546..... | 1,003.17 | | | | 1,003.17 | |
| | Retaining wall, Malate School..... | 4,481.35 | | | | 4,481.35 | |
| | Improvement walls, moat, and glacis surrounding Walled City..... | 12,877.41 | | | | 12,877.41 | |
| | Erection and addition Sampaloc Market..... | 8,852.60 | | | | 8,852.60 | |
| | Widening Paco Bridge..... | 15,000.00 | | | | 15,000.00 | |
| | Widening, straightening, and paving Calle Echague..... | 20,291.72 | | | | 20,291.72 | |
| | Construction of new road, Cementerio del Norte..... | 3,000.00 | | | | 3,000.00 | |
| | Improvement Luneta Extension..... | 20,000.00 | | | | 20,000.00 | |
| | Erection public closets..... | 4,500.00 | | | | 4,500.00 | |
| | Reconstruction Moriones Bridge..... | 21,134.00 | | | | 21,134.00 | |
| | Sanitary improvements..... | | | 7,177.01 | | 7,177.01 | |
| | Automobile, fire department..... | | (5,000.00) | 5,000.00 | | | |
| | Market, Calle Looban..... | | | 25,527.65 | | 25,527.65 | |
| | <i>Total acquired from revenue and brought into account</i> | <u>2,343,722.14</u> | <u>1,367.37</u> | <u>379,999.88</u> | | <u>1,305,299.00</u> | <u>1,419,790.99</u> |
| | Acquired from Luneta Extension Fund..... | 15,000.00 | | 1,108.80 | | 16,108.80 | |
| | Acquired from Sewer and Waterworks Bond Fund..... | 7,609,457.65 | | 421,812.39 | | 8,020,746.22 | 10,523.82 |
| 149 | <i>Total public works and equipment</i> | <u>9,968,179.79</u> | <u>1,367.37</u> | <u>802,921.07</u> | | <u>9,342,154.02</u> | <u>1,430,314.21</u> |

SEWER AND WATERWORKS BOND SINKING FUND, ACT 1323.

| Balances June 30, 1910: | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (-). |
|---|-------------|-------------------|------------|-------------------|-------------------------------|
| INVESTMENTS— | | Debit. | Credit. | | |
| Sewer and waterworks bonds— | | | | | |
| First series..... | 60,000.00 | | | | |
| Second series..... | 100,000.00 | | | | |
| Third series..... | 50,000.00 | | | | |
| Public works bonds— | | | | | |
| First series..... | 336,000.00 | | | | |
| | | 546,000.00 | | | |
| Cash (overdraft)— | | | | | |
| Treasury..... | (21,879.17) | | | | |
| Other officers..... | 3,960.00 | | | | |
| | | (17,919.17) | | | |
| Annual Reservation from Appropriated Surplus: | | | 528,080.83 | | |
| Act 1323..... | | | 154,960.00 | 154,960.00 | |

Sewer and Waterworks Bond Sinking Fund, Act 1323—Continued.

| Income: | | Fiscal year 1911. | | Fiscal year 1910. | Increase (+) or decrease (—). |
|--------------------------------|------------|-------------------|------------|-------------------|--|
| INTEREST ON INVESTMENTS— | | Debit. | Credit. | | |
| Sewer and waterworks bonds— | | | | | |
| First series..... | 2,400.00 | | | 813.34 | + 1,586.66 |
| Second series..... | 4,000.00 | | | 1,540.28 | + 2,459.72 |
| Third series..... | 2,491.12 | | | 554.18 | + 1,936.94 |
| | | 8,891.12 | | | |
| | | | | 2,907.80 | |
| Public works bonds— | | | | | |
| First series..... | 13,440.00 | | | 4,181.33 | + 9,258.67 |
| Interest on bank deposits..... | | | | 1,823.58 | — 1,823.58 |
| | | | | 6,004.91 | |
| Total income..... | 22,331.12 | | 22,331.12 | 8,912.71 | + 13,418.41 |
| <hr/> | | | | | |
| <i>Balances June 30, 1911:</i> | | | | | |
| INVESTMENTS— | | | | | |
| Sewer and waterworks bonds— | | | | | |
| First series..... | 60,000.00 | | | | |
| Second series..... | 100,000.00 | | | | |
| Third series..... | 180,000.00 | | | | |
| Public works bonds— | | | | | |
| First series..... | 336,000.00 | | | | |
| | | 676,000.00 | | | |
| ACCOUNTS RECEIVABLE— | | | | | |
| Interest accrued and due..... | 3,960.00 | | | | |
| Cash—Treasury..... | 25,411.95 | | | | |
| | | | 705,371.95 | | |
| | | | | 705,371.95 | |

SCHEDULE OF CURRENT ASSETS OF THE CITY OF MANILA JUNE 30, 1911.

| Reference page. | Titles of funds and accounts. | Investments. | Stores and supplies. | Accounts receivable. | Cash in hands of officers. | Cash in the Treasury. | Total cash. | Total current assets. |
|--|--|--------------|----------------------|----------------------|----------------------------|-----------------------|--------------|-----------------------|
| Special Funds: | | | | | | | | |
| 169 | Sewer and Waterworks Bond Fund | | | | 22,544.80 | 417,154.98 | 439,699.78 | 439,699.78 |
| 169 | Luneta Extension Fund | | | | | 13,891.20 | 13,891.20 | 13,891.20 |
| | Total Special Funds | | | | 22,544.80 | 431,046.18 | 453,590.98 | 453,590.98 |
| 167 | Bank stock | 18,800.00 | | | | | | 18,800.00 |
| 149 | Deferred payments on real estate sales | | | 51,008.95 | | | | 51,008.95 |
| Appropriated Revenue Assets: | | | | | | | | |
| Departments— | | | | | | | | |
| 161 | Municipal Board | | | | .18 | (96.48) | (96.30) | (96.30) |
| 161 | Sanitation and transportation | | | 20,839.98 | 1.50 | 2,935.36 | 2,936.86 | 23,776.84 |
| 163 | Fire department | | | | .20 | 2,707.69 | 2,707.89 | 2,707.89 |
| 164 | Law department | | | | | 96.00 | 96.00 | 96.00 |
| 164 | Police department | | | | .55 | 86.45 | 87.00 | 87.00 |
| 165 | City schools | | | | 15.60 | 184.40 | 200.00 | 200.00 |
| 166 | Engineering and public works | | | | 4.00 | 96.00 | 100.00 | 100.00 |
| Capital Operation Funds— | | | | | | | | |
| 167 | Insurance Fund | 38,800.00 | | 1,140.00 | | 2,542.14 | 2,542.14 | 42,482.14 |
| 167 | Stores and Supplies Fund | | 131,795.99 | | | (112,643.34) | (112,643.34) | 19,152.65 |
| Miscellaneous— | | | | | | | | |
| | Electric lighting | | | | | 7,537.77 | 7,537.77 | 7,537.77 |
| | Cholera Emergency Fund | | | | | 6,269.40 | 6,269.40 | 6,269.40 |
| Public Works from City Revenue— | | | | | | | | |
| | Grill work, Palacio Gate, Ordinance 138 | | | | | 2,000.00 | 2,000.00 | 2,000.00 |
| | Plumbing, municipal building, Ordinance 138 | | | | | 7,794.71 | 7,794.71 | 7,794.71 |
| | Public middensheds, Ordinance 157 | | | | | 6,740.82 | 6,740.82 | 6,740.82 |
| | Vault and crematory, Cementerio del Norte, Ordinance 138 | | | | | 6,000.00 | 6,000.00 | 6,000.00 |
| | Drainage and improvement city low areas, Ordinances 105, 123 | | | | | 4,520.18 | 4,520.18 | 4,520.18 |
| | Tayuman stone quarry | | | | | 79,000.00 | 79,000.00 | 79,000.00 |
| | Motor engine and hose wagon | | | | | 20,000.00 | 20,000.00 | 20,000.00 |
| | Paco School building, Ordinance 138 | | | | | 75,000.00 | 75,000.00 | 75,000.00 |
| | Bridges, esteros, parks, and streets, Act 1727 | | | | .80 | 21,568.35 | 21,569.15 | 21,569.15 |
| | Cedula Road and Bridge Fund, Act 1695 | | | | | (62,511.81) | (62,511.81) | (62,511.81) |
| | Removal and reerection of nipa houses, Ordinances 123, 157 | | | | | 668.86 | 668.86 | 668.86 |
| | Sanitary improvements, Ordinance 133 | | | | | 72,425.27 | 72,425.27 | 72,425.27 |
| | Market, Calle Looban | | | | | (258.29) | (258.29) | (258.29) |
| | Tondo Market, Ordinance 140 | | | | | 20,000.00 | 20,000.00 | 20,000.00 |
| 149 | Total appropriated revenue assets | 38,800.00 | 131,795.99 | 21,979.98 | 22.83 | 162,663.48 | 162,686.31 | 355,262.28 |
| 149 | Unappropriated revenue | | | | | 76,562.14 | 76,562.14 | 76,562.14 |
| 149 | Total current assets | 57,600.00 | 131,795.99 | 72,988.98 | 22,567.63 | 670,271.80 | 692,839.43 | 955,224.35 |

THE CITY OF MANILA

LIABILITIES

LIABILITIES.

BONDED DEBT—SEWER AND WATERWORKS TEN-THIRTY YEAR FOUR PER CENT BONDS.

Under authority of the Congress of the United States contained in section 70 of the Act of July 1, 1902, the Insular Government has incurred on behalf of the city of Manila a bonded debt of ₱8,000,000 (\$4,000,000 United States currency) for the purpose of constructing a system of sewers and drainage and to furnish an adequate supply of water. The issue of these bonds has been in three series as follows:

| | |
|--|---------------------|
| FIRST SERIES | 2,000,000.00 |
| Issued June 1, 1905; registered at the Treasury of the United States; due June 1, 1935, subject to call after June 1, 1915; interest payable quarterly, March, June, September, and December, at the Treasury of the United States. | |
| SECOND SERIES | 4,000,000.00 |
| Issued January 2, 1907; registered at the Treasury of the United States; due January 2, 1937, subject to call after January 1, 1917; interest payable quarterly, January, April, July, and October, at the Treasury of the United States. | |
| THIRD SERIES | 2,000,000.00 |
| Issued January 2, 1908; registered at the Treasury of the United States; due January 2, 1938, subject to call after January 2, 1918; interest payable quarterly, January, April, July, and October, at the Treasury of the United States. (Sold May 17, 1909.) | |
| Total | <u>8,000,000.00</u> |

Act No. 1323 of the Philippine Commission makes provision for a sinking fund for the retirement of these bonds at maturity. The balance to credit of this fund June 30, 1911, was ₱705,371.95.

CURRENT LIABILITIES—SCHEDULE OF ACCOUNTS PAYABLE.

[Liability against appropriations from revenue.]

| | |
|--|------------------|
| Department of sanitation and transportation..... | 23,776.84 |
| Fire department..... | 2,707.89 |
| Law department..... | 96.00 |
| Police department..... | 87.00 |
| Department of city schools..... | 200.00 |
| Department of engineering and public works..... | 100.00 |
| Electric street lighting, Ordinance 137..... | 1,383.58 |
| Total | <u>28,351.31</u> |

THE CITY OF MANILA

SURPLUS

SUMMARY STATEMENTS OF

PRINCIPAL ACCOUNT SURPLUS
SINKING FUND RESERVE ACCOUNT
APPROPRIATED SURPLUS ACCOUNT
UNAPPROPRIATED SURPLUS ACCOUNT

SURPLUS.

SUMMARY STATEMENT OF PRINCIPAL ACCOUNT.

| Reference page. | CREDITS. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--------------------|---|-------------------|-------------------|--|
| | <i>Balance at beginning of the fiscal year</i> | *8,943,821.03 | 9,067,865.00 | -124,043.97 |
| | Assets Acquired by Expenditures from Appropriated Revenues: | | | |
| | FIXED ASSETS— | | | |
| 157 | Real estate | 90,012.66 | 7,636.81 | + 82,375.85 |
| 157 | Public works and improvements | 446,370.09 | 277,811.93 | +168,558.16 |
| 157 | Equipment (fiscal year 1911, excess receipts over expenditures) | (66,370.21) | 108,809.12 | -175,179.33 |
| | <i>Total fixed assets</i> | 470,012.54 | 394,257.86 | + 75,754.68 |
| | CURRENT ASSETS— | | | |
| 157 | Stores and supplies | 42,515.78 | 49,792.49 | - 7,276.71 |
| | Investments for the Insurance Fund | | 10,800.00 | - 10,800.00 |
| | <i>Total current assets</i> | 42,515.78 | 60,592.49 | - 18,076.71 |
| | Liability Canceled by Payment from Appropriated Revenues: | | | |
| 157 | Payments on the Luneta Extension loan | 50,000.00 | 150,000.00 | -100,000.00 |
| | Assets Brought into Account and Inventory Adjustments: | | | |
| 173 | Real estate | 227,947.34 | | +227,947.34 |
| | Public works and improvements | | 6,069.88 | - 6,069.88 |
| 173 | Equipment | 1,867.37 | 59.04 | + 1,808.33 |
| 167 | Stores and supplies | 267.90 | 8,415.40 | - 8,147.50 |
| | <i>Total brought into account and adjustments</i> | 229,582.61 | 14,544.32 | +215,038.29 |
| | <i>Total credits</i> | 9,735,431.96 | 9,686,759.67 | + 48,672.29 |
| | DEBITS. | | | |
| | Assets Released on Account of Payments Received: | | | |
| 153 | Deferred payments on sales of real estate | 17,440.95 | 3,787.69 | + 18,708.26 |
| | Assets Dropped from Account and Inventory Adjustments: | | | |
| | Real estate | | 728,730.06 | -728,730.06 |
| | Luneta Extension Loan Fund: | | | |
| | Expenditures from this fund charged to maintenance expense | | 10,970.89 | - 10,970.89 |
| | Assets Transferred to Appropriated Surplus Account: | | | |
| | Stores and supplies (balance June 30, 1911) | 131,795.99 | | +131,795.99 |
| | Investments, Insurance Fund (balance June 30, 1910) | 30,800.00 | | + 30,800.00 |
| | <i>Total transfers</i> | 162,595.99 | | +162,595.99 |
| 149 | <i>Total debits</i> | 180,086.94 | 743,488.64 | -563,401.70 |
| | <i>Balance at close of the fiscal year</i> | 9,555,395.02 | *8,943,821.03 | +612,073.99 |
| | <i>Totals</i> | 9,735,431.96 | 9,686,759.67 | + 48,672.29 |

SUMMARY STATEMENT OF SINKING FUND RESERVE ACCOUNT.

| | | | | |
|-----|--|------------|------------|-------------|
| | <i>Balance at beginning of the fiscal year</i> | 528,080.83 | 364,208.12 | +163,872.71 |
| 157 | Allotment from appropriated revenues | 154,960.00 | 154,960.00 | |
| 173 | Earnings of the fund | 22,331.12 | 8,912.71 | + 13,418.41 |
| 149 | <i>Balance at close of the fiscal year</i> | 705,371.95 | 528,080.83 | +177,291.12 |

SUMMARY STATEMENT OF APPROPRIATED SURPLUS ACCOUNT.

| | | | | |
|-----|--|--------------|----------------|-------------|
| | CREDITS. | | | |
| | <i>Balance at beginning of the fiscal year</i> | b 429,098.23 | 378,394.52 | + 55,703.71 |
| 170 | Appropriations, Restorations, and Reversions: | | | |
| | Appropriations | 3,049,911.28 | c 3,206,634.88 | -156,723.60 |
| | Restorations | | 45,543.71 | - 45,543.71 |
| | <i>Total</i> | 3,049,911.28 | 3,252,178.59 | -202,267.31 |
| | Reversions (deduct) | 111,059.94 | 65,337.37 | + 45,722.57 |
| | <i>Net appropriations for the year</i> | 2,938,851.34 | 3,186,841.22 | -247,989.88 |
| | Transfer from Principal Account Surplus: | | | |
| | Value of stores and supplies, June 30, 1911 | 131,795.99 | | +131,795.99 |
| | Investments of the Insurance Fund to June 30, 1910 | 30,800.00 | | + 30,800.00 |
| | <i>Total transfers</i> | 162,595.99 | | +162,595.99 |
| | <i>Total credits</i> | 3,530,546.56 | 3,560,235.74 | - 29,689.18 |

* In the comparative balance sheet this balance is shown as ₱8,823,508.72 which is exclusive of stores and supplies ₱89,012.31, and investments of the Insurance Fund ₱30,800. The items are included in amount of the balance of the appropriated surplus account.

b In the comparative balance sheet this balance is shown as ₱548,910.54 which includes the value of stores and supplies, June 30, 1910, ₱89,012.31, and investments of the Insurance Fund, June 30, 1910, ₱30,800.

c Includes ₱65,691.26 which in the report for the fiscal year 1910 was credited directly to the appropriation account "Bridges, esteros, parks, and streets."

Summary Statement of Appropriated Surplus Account—Continued.

| Reference page. | DEBITS. | Fiscal year 1911. | Fiscal year 1910. | Increase (+) or decrease (-). |
|--------------------|---|---------------------|-------------------------|--|
| 157 | Expenditures from Appropriated Revenues: | | | |
| | FOR EXPENSES OF ADMINISTRATION, OPERATION, MAINTENANCE, ETC.— | | | |
| | Departments of the city of Manila | 1,786,837.56 | 1,901,664.64 | -114,827.08 |
| | Insurance Fund, Act 1706 | 349.78 | (2,067.30) | + 2,417.08 |
| | Street lighting | 118,845.81 | | +118,845.81 |
| | Cholera Emergency Fund | | 8,957.50 | - 8,957.50 |
| | Interest on taxes erroneously collected prior years | | 26,658.50 | - 26,658.50 |
| | Maintenance, etc., public works and equipment | 260,113.12 | ^b 115,963.82 | +144,149.30 |
| | Interest on bonds | 320,000.00 | 320,150.00 | - 150.00 |
| | <i>Total for expenses</i> | <u>2,486,146.27</u> | <u>2,371,327.16</u> | +114,819.11 |
| | FOR OUTLAYS (CAPITAL EXPENDITURES)— | | | |
| | Real estate | 90,012.66 | 7,636.81 | + 82,375.85 |
| | Public works and improvements | 446,370.09 | 277,811.93 | +168,558.16 |
| | Equipment | (66,370.21) | 108,809.12 | -175,179.33 |
| | <i>Total for outlays</i> | <u>470,012.54</u> | <u>394,257.86</u> | + 75,754.68 |
| | FOR SINKING FUND ALLOTMENT AND PAYMENTS ON LOAN— | | | |
| | Allotment to Sewer and Waterworks Bond Sinking Fund | 154,960.00 | 154,960.00 | |
| | Payment on Luneta Extension Loan | 50,000.00 | 150,000.00 | -100,000.00 |
| | <i>Total for Sinking Fund and loan</i> | <u>204,960.00</u> | <u>304,960.00</u> | -100,000.00 |
| | For stores and supplies | 42,515.78 | 49,792.49 | - 7,276.71 |
| | For Insurance Fund investments (fiscal year 1910) | | 10,800.00 | - 10,800.00 |
| | <i>Total expenditures from appropriated revenues</i> | <u>3,203,634.59</u> | <u>3,131,197.51</u> | + 72,497.08 |
| 149 | <i>Balance at close of the fiscal year</i> | <u>326,910.97</u> | ^a 429,098.23 | -102,187.26 |
| | <i>Total debits</i> | <u>3,530,545.56</u> | <u>3,560,235.74</u> | - 29,690.18 |

SUMMARY STATEMENT OF UNAPPROPRIATED SURPLUS ACCOUNT (GENERAL FUND).

| | | | | |
|-----|---|---------------------|---------------------------|-------------|
| | <i>Balance at beginning of the fiscal year</i> | 80,071.09 | 89,025.16 | - 8,954.07 |
| 157 | Revenue and Other Receipts: | | | |
| | Revenue from taxation | 1,576,400.03 | 1,621,720.68 | - 45,320.65 |
| | Other revenue receipts | 108,942.36 | ^b 99,381.70 | + 9,560.66 |
| | <i>Total revenue</i> | <u>1,685,342.39</u> | <u>1,721,102.38</u> | - 35,759.99 |
| | Aid from the Insular Government | 1,250,000.00 | 1,456,784.77 | -206,784.77 |
| | <i>Total receipts credited to the General Fund</i> | <u>2,935,342.39</u> | <u>3,177,887.15</u> | -242,544.76 |
| | <i>Total available</i> | <u>3,015,413.48</u> | <u>3,266,912.31</u> | -251,498.83 |
| 170 | Appropriations, Restorations, Less Reversions: | | | |
| | Appropriations | 3,049,911.28 | ^b 3,206,634.88 | -156,723.60 |
| | Restorations | | 45,543.71 | - 45,543.71 |
| | <i>Total</i> | <u>3,049,911.28</u> | <u>3,252,178.59</u> | -202,267.31 |
| | Reversions | 111,059.94 | 65,337.37 | + 45,722.57 |
| | <i>Net appropriations charged to the General Fund</i> | <u>2,938,851.34</u> | <u>3,186,841.22</u> | -247,989.88 |
| 149 | <i>Balance at close of the fiscal year</i> | <u>76,562.14</u> | <u>80,071.09</u> | - 3,508.95 |

^a In the comparative balance sheet this balance is shown as P548,910.54 which includes the value of stores and supplies, June 30, 1910, P89,012.31, and investments of the Insurance Fund, June 30, 1910, P30,800.

^b Includes P65,691.26 which in the report for the fiscal year 1910 was credited directly to the appropriation account "Bridges, esteros, parks and streets."

CITY OF MANILA
:
DETAILED BALANCE SHEET

Oversized Foldout

THE CITY OF BAGUIO

CITY OF BAGUIO.

STATEMENT OF INCOME AND EXPENDITURES FOR THE FISCAL YEAR 1911—GENERAL FUND.

| | | Fiscal year 1911. | |
|---|-----------|-------------------|-------------------|
| | | Debit. | Credit. |
| INCOME. | | | |
| Revenue from Taxation: | | | |
| Cedulas..... | 967.50 | | |
| Weights and measures..... | 29.75 | | |
| Licenses..... | 80.00 | | |
| Internal-revenue percentage..... | 98.88 | | |
| Land tax— | | | |
| 1910, annual..... | 1,076.89 | | |
| 1910, special assessment..... | 5,635.86 | | |
| 1911, annual..... | 9,768.80 | | |
| 1911, special assessment..... | 10,187.80 | | |
| Municipal licenses..... | 11,721.81 | | |
| Total revenue from taxation..... | | | 39,567.29 |
| Sundry Revenue: | | | |
| Registry of property..... | 782.06 | | |
| Cattle registration..... | 324.00 | | |
| Rents, profits, and privileges..... | 10,875.13 | | |
| Justice of peace collections..... | 3,802.68 | | |
| Sales of estrays, Act 1147..... | 13.50 | | |
| Sales of town-site lots..... | 7,924.25 | | |
| Miscellaneous..... | 23.29 | | |
| Total sundry revenue..... | | | 23,744.91 |
| Other Receipts: | | | |
| Insular aid..... | | | 107,780.13 |
| Total income..... | | | 171,092.33 |
| EXPENSES. | | | |
| Administration: | | | |
| Salaries of officers..... | 525.00 | | |
| Salaries of clerks..... | 4,469.81 | | |
| Salaries of miscellaneous employees..... | 2,101.31 | | |
| Traveling expenses and per diems..... | 476.78 | | |
| Office expenses..... | 1,397.67 | | |
| Miscellaneous general expenses..... | 8,916.87 | | |
| Justice..... | 745.95 | | |
| Maintenance of prisoners..... | 572.17 | | |
| Health..... | 10,870.81 | | |
| Audit..... | 408.81 | | |
| Operation of waterworks and artesian wells..... | 1,378.09 | | |
| Police..... | 7,663.48 | | |
| Street lighting..... | 334.62 | | |
| Interest on bonds and loans..... | 800.00 | | |
| Total administration..... | | | 40,661.37 |
| Maintenance: | | | |
| Permanent buildings and structures..... | 1,871.14 | | |
| Office equipment..... | 85.33 | | |
| Miscellaneous equipment..... | 85.89 | | |
| Streets, bridges, and trails..... | 24,182.51 | | |
| Street and bridge equipment..... | 48.38 | | |
| Total maintenance..... | | | 26,223.25 |
| Total expenses of operation..... | | | 66,884.62 |
| Net income..... | | | 104,207.71 |
| Balance at beginning of year..... | | | 67,878.17 |
| Outlays—Capital Expenditures: | | | |
| PLANT— | | | |
| Real estate..... | 9,981.92 | | |
| Buildings and structures..... | 29,027.28 | | |
| Waterworks and artesian wells..... | 5,930.23 | | |
| Streets, bridges, and trails..... | 35,934.70 | | |
| Total plant..... | | | 80,874.13 |
| EQUIPMENT— | | | |
| Land transportation equipment..... | 105.61 | | |
| Office equipment..... | 3,139.90 | | |
| Miscellaneous equipment..... | 8,591.34 | | |
| Street and bridge equipment..... | 614.37 | | |
| Total equipment..... | | | 12,451.22 |
| Supplies and sales stock..... | | | (964.12) |
| Total capital expenditures..... | | | 92,861.23 |
| Repayment of Insular loan..... | | | 33,289.88 |
| Balance at end of year..... | | | 46,434.77 |
| | | 172,085.88 | 172,085.88 |

The city of Baguio was incorporated under the provisions of Act No. 1963, effective September 1, 1909, from territory comprised within the former township of Baguio. Section 8 (a) of said Act provides in part, "That in consideration of the exemption from taxation of the extensive real estate holdings of the Insular Government within the limits of the city, of the expense of improvements which the government of said city is required to make by reason of the location therein of offices of the Insular Government, and of free services in connection with said offices, there is hereby created a permanent continuing appropriation, from any funds in the Insular Treasury not otherwise appropriated, equal to fifty per centum of the expenses of the government of the city of Baguio exclusive of those amounts which appear as expenses by reason of interdepartmental charges and charges against the Insular Government for services and supplies."

PROVINCIAL GOVERNMENTS

GENERAL STATEMENT OF INCOME AND EXPENSES, OUTLAYS, AND OTHER RECEIPTS AND PAYMENTS, OF THE PROVINCIAL GOVERNMENTS OF THE PHILIPPINE ISLANDS, FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

INCOME.

Provincial funds, fiscal
year 1911.

Debit. Credit.

Revenue from Taxation:

| | |
|-----------------------------------|--------------|
| Cedulas | 2,801,413.00 |
| Weights and measures | 35,486.85 |
| Internal-revenue percentage | 1,766,373.79 |
| Cart tax | 13,454.38 |
| Road tax, Act 1396 | 72,548.00 |
| Land tax— | |
| 1908 and previous years | 63,763.70 |
| 1909 | 57,479.40 |
| 1910 | 403,347.48 |
| 1911 | 529,612.43 |
| Customs collections (Moro) | 440,088.10 |
| Cedulas (Moro) | 42,599.00 |
| Land tax (Moro) | 33,339.48 |
| Road tax (Moro) | 43,362.00 |
| Shellfishing licenses | 6,375.00 |

Total revenue from taxation 6,314,247.61

Sundry Revenue:

| | |
|--------------------------------------|------------|
| Registry of property | 16,795.94 |
| Registry of mining claims | 5,034.00 |
| Interest on deposits and loans | 113,814.05 |
| Telephone rents | 16,554.04 |
| Receipts from launches | 17,010.90 |
| Draft and transfer premiums | 3,750.42 |
| Judicial fees, Act 1396 | 686.52 |
| Tolls | 31,365.38 |
| Moro exchange | 6,307.79 |
| Sales of trade school products | 38.58 |
| Sales of prison products | 50.00 |
| Tribal ward court fines | 1,615.75 |
| Miscellaneous | 25,529.73 |

Total sundry revenue 289,653.10

Other Receipts:

| | |
|--------------------------------|------------|
| Insular aid to provinces | 295,710.00 |
| Miscellaneous receipts | 95,143.78 |

Total other receipts 390,853.78

Gross income 6,944,754.49

EXPENSES.

Administration:

| | |
|--|------------|
| Salaries of officers | 448,483.89 |
| Salaries of clerks | 653,025.24 |
| Salaries of miscellaneous employees | 39,577.53 |
| Traveling expenses and per diems | 129,020.13 |
| Office expenses | 156,160.52 |
| Miscellaneous general expenses | 160,722.05 |
| Justice | 327,653.88 |
| Maintenance of prisoners | 162,613.88 |
| Education | 112,279.01 |
| Trade schools | 20,203.13 |
| Health | 146,991.73 |
| Audit | 60,145.90 |
| Operation of waterworks and artesian wells | 2,642.72 |
| Operation of telegraphs and telephones | 3,217.91 |
| Operation of vessels and launches | 106,112.70 |
| Operation of land transportation | 52,123.05 |
| Operation of provincial shops | 2,267.36 |
| Customs (Moro) | 73,349.98 |
| Provincial farm (Moro) | 5,263.83 |
| Public works (Moro) | 3,613.76 |
| Interest on bonds and loans | 32,133.24 |
| Operation of toll roads and bridges | 5,179.70 |
| Operation of stone quarry | (8.41) |

Total administration 2,707,831.23

General Statement of Income and Expenses, etc.—Continued.

| EXPENSES. | | Provincial funds, fiscal year 1911. | |
|--|---------------------|-------------------------------------|---------------------|
| | | Debit. | Credit. |
| Maintenance: | | | |
| Permanent buildings and structures | 64,739.95 | | |
| School buildings | 7,229.55 | | |
| Waterworks and artesian wells | 1,456.68 | | |
| Telegraph and telephone lines | 48,447.38 | | |
| Telegraph and telephone equipment | 898.18 | | |
| Vessels and launches | 5,997.97 | | |
| Land transportation equipment | 15,233.44 | | |
| Ordnance | 200.84 | | |
| Stationary machinery | 383.36 | | |
| Portable machinery and tools | 5,327.29 | | |
| Office equipment | 3,058.36 | | |
| School equipment | 2,843.51 | | |
| Miscellaneous equipment | 2,529.09 | | |
| Roads, bridges, and trails | 1,253,024.62 | | |
| Docks and wharves | 12,313.13 | | |
| Road and bridge equipment | 53,818.44 | | |
| <i>Total maintenance</i> | <u>1,482,501.79</u> | | |
| <i>Total expenses</i> | | <u>4,190,333.02</u> | |
| <i>Net income</i> | | <u>2,754,421.47</u> | 2,754,421.47 |
| Loan Receipts: | | | |
| Receipts from municipalities in repayment of loans | | 36,587.99 | |
| Loans from the Insular Government | | 437,000.00 | |
| <i>Total loan receipts</i> | | | 473,587.99 |
| <i>Balance at beginning of year</i> | | | 2,538,311.31 |
| Outlays (Capital Expenditures): | | | |
| PLANT— | | | |
| Real estate | 37,981.00 | | |
| Buildings and structures | 208,031.33 | | |
| School buildings | 215,272.75 | | |
| Waterworks and artesian wells | 105,562.20 | | |
| Telegraph and telephone lines | 16,386.12 | | |
| Roads, bridges, and trails | 2,191,748.18 | | |
| Docks and wharves | 10,193.17 | | |
| <i>Total plant</i> | | | 2,785,174.75 |
| EQUIPMENT— | | | |
| Telegraph and telephone equipment | 4,585.39 | | |
| Vessels and launches | 19,953.80 | | |
| Land transportation equipment | 12,572.09 | | |
| Ordnance | 1,755.88 | | |
| Stationary machinery | 311.74 | | |
| Portable machinery and tools | 7,593.43 | | |
| Office equipment | 60,612.19 | | |
| School equipment | 17,248.89 | | |
| Miscellaneous equipment | 11,231.60 | | |
| Road and bridge equipment | 209,159.05 | | |
| <i>Total equipment</i> | | 345,024.06 | |
| Supplies and sales stock | | (306,972.83) | |
| <i>Total outlays—capital expenditures</i> | | | 2,823,225.98 |
| Other Payments: | | | |
| Transfers to Insular and Special Funds | | 7,269.37 | |
| Loans to municipalities | | 33,825.00 | |
| Repayments of Insular loans | | 145,705.03 | |
| Other payments | | 5,963.54 | |
| <i>Balance at end of year</i> | | <u>2,750,331.85</u> | |
| | | <u>5,766,320.77</u> | <u>5,766,320.77</u> |

MUNICIPAL GOVERNMENTS

CONSOLIDATED OPERATION STATEMENT OF ALL MUNICIPALITIES OF THE PHILIPPINE ISLANDS, SHOWING INCOME AND EXPENSES, OUTLAYS, AND OTHER RECEIPTS AND PAYMENTS, FOR THE FISCAL YEAR ENDED DECEMBER 31, 1910.

| Income: | Total all funds. | General funds. | School funds. | Cemetery funds. | Public works funds, Act No. 1815. |
|--|---------------------------------|---------------------------|--------------------------|----------------------------|--|
| REVENUE RECEIPTS— | | | | | |
| Revenues from taxation— | | | | | |
| Internal-revenue percentages | 1,348,748.44 | 677,043.30 | 671,705.14 | | |
| Cedulas | 917,241.58 | 917,241.58 | | | |
| Licenses | 419,985.09 | 419,985.09 | | | |
| Weights and measures | 31,809.50 | 31,809.50 | | | |
| Cedulas, Act 83 | 69.00 | 69.00 | | | |
| Carts | 19,727.50 | 19,727.50 | | | |
| Land, 1905 and previous years | 62,095.29 | 27,284.52 | 34,810.77 | | |
| Land, 1908 | 61,085.23 | 26,155.28 | 34,929.95 | | |
| Land, 1909 | 186,179.83 | 82,128.07 | 104,051.76 | | |
| Land, 1910 | 1,078,532.93 | 503,125.41 | 575,407.52 | | |
| Property tax | 34,886.53 | 34,886.53 | | | |
| Municipal licenses | 493,897.39 | 493,897.39 | | | |
| Miscellaneous taxes, Moro Province | 9,426.57 | 9,426.57 | | | |
| <i>Total revenue from taxation</i> | <i>4,668,684.88</i> | <i>3,242,779.74</i> | <i>1,420,905.14</i> | | |
| Sundry revenues— | | | | | |
| Fisheries | 213,660.44 | 213,660.44 | | | |
| Cattle registration | 361,691.00 | 361,691.00 | | | |
| Rents, profits, and privileges | 745,159.96 | 745,159.96 | | | |
| Fines | 19,405.55 | 19,405.55 | | | |
| Justice of the peace collections | 235,865.24 | 235,865.24 | | | |
| Sales of estrays | 21,488.74 | 21,488.74 | | | |
| Voluntary contributions | 4,427.00 | 1,811.52 | 2,615.48 | | |
| Cemetery | 13,759.51 | | | 13,759.51 | |
| Miscellaneous | 76,305.60 | 70,881.61 | 5,423.99 | | |
| <i>Total sundry revenues</i> | <i>1,691,763.04</i> | <i>1,669,964.06</i> | <i>8,039.47</i> | <i>13,759.51</i> | |
| <i>Total ordinary revenue receipts</i> | <i>6,355,447.92</i> | <i>4,912,743.80</i> | <i>1,428,944.61</i> | <i>13,759.51</i> | |
| CONTRIBUTIONS AND AIDS— | | | | | |
| Contribution from city of Baguio | 600.00 | 600.00 | | | |
| Aid from provinces | 2,307.87 | 2,307.87 | | | |
| Insular aid—primary instructions, friar lands | 19,108.41 | | 19,108.41 | | |
| Insular contribution—barrio school buildings, Act 1889 | 91,345.60 | | 91,345.60 | | |
| <i>Total contributions and aids</i> | <i>113,361.88</i> | <i>2,907.37</i> | <i>110,454.01</i> | | |
| <i>Gross income</i> | <i>6,468,809.30</i> | <i>4,915,651.17</i> | <i>1,539,398.62</i> | <i>13,759.51</i> | |
| Expenses: | | | | | |
| ADMINISTRATION— | | | | | |
| Salaries of officers | 949,014.25 | 949,014.25 | | | |
| Salaries of employees | 1,937,525.02 | 654,364.10 | 1,275,436.91 | 7,724.01 | |
| Salaries of police | 869,702.88 | 869,702.88 | | | |
| Maintenance of police | 92,610.53 | 92,610.53 | | | |
| Office expenses | 219,867.77 | 182,857.69 | 37,010.08 | | |
| Rentals | 93,332.42 | 43,264.85 | 50,067.57 | | |
| Street lighting | 120,627.53 | 120,627.53 | | | |
| Justices of the peace | 258,142.64 | 258,142.64 | | | |
| Miscellaneous | 297,166.53 | 276,207.48 | 20,959.05 | | |
| <i>Total administration</i> | <i>4,837,989.57</i> | <i>3,446,791.95</i> | <i>1,883,473.61</i> | <i>7,724.01</i> | |
| MAINTENANCE— | | | | | |
| Streets, bridges, and buildings | 745,579.48 | 429,424.17 | 316,155.31 | | |
| <i>Total expenses</i> | <i>5,583,569.05</i> | <i>3,876,216.12</i> | <i>1,699,628.92</i> | <i>7,724.01</i> | |
| Net Income: | | | | | |
| Excess of income over expenses | 885,240.25 | 1,039,435.05 | (160,230.30) | 6,035.50 | |
| Debt and Transfer Receipts: | | | | | |
| Loans from provinces | 39,175.00 | 31,025.00 | 7,850.00 | 300.00 | |
| Loans from the Insular Government | 900.00 | 900.00 | | | |
| <i>Total loan receipts</i> | <i>40,075.00</i> | <i>31,925.00</i> | <i>7,850.00</i> | <i>300.00</i> | |
| Transfers from General Funds to School Funds | 321,572.79 | | 321,572.79 | | |
| Transfers from General Funds to Cemetery Funds | 1,117.77 | | | 1,117.77 | |
| Transfers from General Funds to Public Works Funds, Act 1815 | 850.00 | | | | 850.00 |
| <i>Total transfer receipts</i> | <i>323,540.56</i> | <i>31,925.00</i> | <i>329,422.79</i> | <i>1,417.77</i> | <i>850.00</i> |
| <i>Total debt and transfer receipts</i> | <i>363,615.56</i> | | | | |
| <i>Cash balance January 1, 1910</i> | <i>2,610,331.73</i> | <i>1,338,400.68</i> | <i>1,226,990.52</i> | <i>32,374.39</i> | <i>12,566.14</i> |
| <i>Totals</i> | <i>3,559,187.54</i> | <i>2,409,760.73</i> | <i>1,896,183.01</i> | <i>39,827.66</i> | <i>13,416.14</i> |

Consolidated Operation Statement of all Municipalities of the Philippine Islands, etc.—Continued.

| | Total. all funds. | General funds. | School funds. | Cemetery funds. | Public works funds, Act No. 1815. |
|---|-------------------------|-------------------|------------------|--------------------|---|
| Outlays—Capital Expenditures: | | | | | |
| PLANT— | | | | | |
| Streets, bridges, and buildings | 838,409.04 | 380,810.12 | 454,955.21 | | 2,643.71 |
| Cemeteries | 5,149.35 | | | 5,149.35 | |
| <i>Total plant</i> | 843,558.39 | 380,810.12 | 454,955.21 | 5,149.35 | 2,643.71 |
| EQUIPMENT— | | | | | |
| Office equipment | 142,540.04 | 142,540.04 | | | |
| Street lighting equipment | 19,637.04 | 19,637.04 | | | |
| School equipment | 55,515.12 | | 55,515.12 | | |
| Miscellaneous equipment | 25,154.12 | 25,154.12 | | | |
| <i>Total equipment</i> | 242,846.32 | 187,331.20 | 55,515.12 | | |
| <i>Total outlays</i> | 1,086,404.71 | 568,141.32 | 510,470.33 | 5,149.35 | 2,643.71 |
| Debt and Transfer Payments: | | | | | |
| Provincial loans retired | 36,224.33 | 31,286.83 | 4,937.50 | | |
| Insular loans retired | 42,500.00 | 42,500.00 | | | |
| <i>Total loans retired</i> | 78,724.33 | 73,786.83 | 4,937.50 | | |
| Transfers to School Funds from General Funds | 321,572.79 | 321,572.79 | | | |
| Transfers to Cemetery Funds from General Funds | 1,117.77 | 1,117.77 | | | |
| Transfers to Public Works Funds, Act 1815, from General Funds | 850.00 | 850.00 | | | |
| <i>Total transfers</i> | 323,540.56 | 323,540.56 | | | |
| <i>Total debt and transfer payments</i> | 402,264.89 | 397,327.39 | 4,937.50 | | |
| <i>Cash balance December 31, 1910</i> | 2,370,517.94 | 1,444,292.02 | 880,775.18 | 34,678.81 | 10,772.43 |
| <i>Totals</i> | 3,859,187.54 | 2,409,760.73 | 1,396,183.01 | 39,827.66 | 13,416.14 |

APPENDIX

SUMMARY OF BALANCES OF ACCOUNTS

SUMMARY OF BALANCES OF ACCOUNTS (TRIAL BALANCE).

| Debits Accounts. | Balance June 30, 1910. | Appro- priations (see p. 133). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|--------------------------------------|-----------------|----------------|---------------------------|----------------|--------------------|------------------------------|
| Cash: | | | | | | | | |
| Insular Treasury and deposit- ories | 70,699,724.11 | | | 242,049,335.44 | | 312,749,059.55 | 243,115,887.42 | 69,633,172.13 |
| Collecting and disbursing of- ficers | 3,881,541.35 | | | 8,942,439.34 | | 12,823,980.69 | 8,543,955.60 | 4,280,025.09 |
| <i>Total cash</i> | 74,581,265.46 | | | 250,991,774.78 | | 325,573,040.24 | 251,659,843.02 | 73,913,197.22 |
| Real estate | 14,106,166.30 | | | 761,074.05 | | 14,867,240.35 | | 14,867,240.35 |
| Permanent improvements; plant and equipment | 30,177,020.88 | | (37,996,538.14) | 7,819,517.26 | | | | |
| Public works and improvements... | | | 26,436,738.96 | | | 26,436,738.96 | | 26,436,738.96 |
| Equipment | | | 11,559,799.18 | | | 11,559,799.18 | | 11,559,799.18 |
| Moro Province—account current... | 28,163.99 | | | | | 28,163.99 | 28,163.99 | |
| City of Manila—Luneta Extension loan | 50,000.00 | | | | | 50,000.00 | 50,000.00 | |
| Philippine Railway Company | 976,244.98 | | | 618,373.46 | | 1,594,623.44 | | 1,594,623.44 |
| Manila Railway Company | | | | 148,568.19 | | 148,568.19 | 24,211.25 | 124,356.94 |
| Postal Savings Bank Fund | 111,122.53 | | | | | 111,122.53 | 111,122.53 | |
| Investments | 4,319,825.00 | | | 2,748,613.97 | | 7,068,438.97 | 271,150.00 | 6,797,288.97 |
| Accounts receivable | 2,085,363.11 | | | 1,783,490.50 | | 3,868,853.61 | 621,332.76 | 3,247,520.85 |
| Due from United States mints— Gold Standard Fund | 463,333.36 | | | 918,819.04 | | 1,382,152.40 | 941,000.00 | 441,152.40 |
| Supplies (unexpended) | 6,053,977.61 | | | 4,420,087.89 | | 10,474,015.00 | 4,963,152.85 | 5,510,862.15 |
| Prepayments (deferred charges) .. | 29,165.69 | | | 11,729.76 | | 40,895.45 | 21,026.92 | 19,868.53 |
| <i>Total debits</i> | 132,981,648.91 | | | 270,222,003.40 | | 403,203,652.31 | 258,691,003.32 | 144,512,648.99 |
| Credits Accounts. | | | | | | | | |
| Appropriations (Insular): | | | | | | | | |
| Bureaus and Offices, Schedule No. 1 | 255,748.70 | 17,421,457.68 | (337,035.16) | 7,571,429.95 | 2,863,792.67 | 27,775,893.84 | 24,888,611.20 | 2,936,782.64 |
| Capital operations, Schedule No. 2 | 3,930,765.45 | 309,303.93 | (75,358.10) | 9,733,962.36 | 2,575,764.36 | 16,474,488.00 | 9,102,884.24 | 7,371,553.76 |
| Miscellaneous, Schedule No. 3.. | 197,438.43 | 1,706,634.77 | (62,633.09) | 10,479.93 | | 1,851,920.04 | 1,446,944.56 | 404,975.48 |
| Fixed charges, Schedule No. 4.. | | 3,218,798.03 | | 206,897.21 | | 3,425,695.24 | 3,425,695.24 | |
| Aid to provinces, Schedule No. 5 | 21,496.06 | 265,102.94 | | | | 286,599.00 | 286,599.00 | |
| Public works from revenue, Schedule No. 6 | 4,513,679.96 | 6,057,124.49 | 475,026.35 | 35,050.51 | 71,305.12 | 11,152,186.43 | 5,834,204.82 | 5,317,981.61 |
| <i>Total appropriated surplus..</i> | 8,919,128.60 | 28,978,421.84 | | 17,557,819.96 | ^a 5,510,862.15 | 60,966,232.55 | 44,834,939.06 | 16,031,293.49 |
| Available for appropriation | 3,870,458.52 | (28,978,421.84) | 25,445,520.45 | 109,775.24 | | 447,832.37 | | 447,832.37 |
| Insular revenue, Schedule No. 7... | | | (25,445,520.45) | 25,445,520.45 | | | | |
| Sinking Funds reserves, Schedule No. 8 | 2,777,923.65 | | (1,299,825.57) | 1,075,033.08 | | 2,553,131.16 | | 2,553,131.16 |
| Congressional Relief Fund, Sched- ule No. 9 | 106,933.91 | | | 4,081.44 | | 111,015.35 | | 111,015.35 |
| Gold Standard Fund | 19,379,179.30 | | | 1,311,484.34 | | 20,690,663.64 | 70,467.58 | 20,620,196.06 |
| Depository funds in Treasury | 9,689,084.46 | | | 119,357,297.88 | | 129,046,382.34 | 118,688,705.39 | 10,357,676.95 |
| Silver Certificates Redemption Fund | 26,502,590.50 | | | 11,562,000.00 | | 38,064,590.50 | 10,724,681.00 | 27,339,909.50 |
| Miscellaneous Trust Fund, Sched- ule No. 10 | 1,073,861.00 | | | 15,019,825.02 | | 16,093,686.02 | 15,142,957.78 | 950,728.29 |
| Special Funds, Schedule No. 11... | 3,364,820.53 | | | 21,836,414.88 | | 25,201,234.91 | 21,023,320.24 | 4,177,914.67 |
| City of Manila Funds, Schedule No. 12 | 1,367,762.32 | | | 4,893,740.13 | ^b 576,800.00 | 6,838,302.45 | 5,407,662.40 | 1,430,640.05 |
| City of Manila, accounts payable.. | 1,163.57 | | | 27,554.49 | | 28,718.06 | 866.75 | 28,351.31 |
| Warrants Payable Fund | 2,667,657.64 | | | 49,510,290.25 | | 52,177,947.89 | 49,463,672.13 | 2,714,275.76 |
| Bonded debt | 24,000,000.00 | | | | | 24,000,000.00 | | 24,000,000.00 |
| Accounts payable | 532,007.51 | | | 908,949.01 | | 1,440,956.52 | 277,310.67 | 1,163,645.85 |
| Deferred income | | | | 2,466.66 | | 2,466.66 | | 2,466.66 |
| Principal account | 28,729,077.40 | | 1,299,825.57 | 8,066,030.70 | (5,510,862.15) | 32,584,071.52 | | 32,584,071.52 |
| <i>Total credits</i> | 132,981,648.91 | | | 276,688,283.03 | ^b 576,800.00 | 410,246,731.94 | 265,734,682.95 | 144,512,648.99 |

^a Transfer of supplies.

^b Investments brought into account.

SCHEDULES SUPPORTING SUMMARY OF BALANCES OF ACCOUNTS.

Schedule No. 1.—APPROPRIATED SURPLUS—BUREAUS AND OFFICES.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see pp. 183, 184). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|--|---------------------|---------------------|--------------------------|----------------------|----------------------|------------------------------|
| Legislative: | | | | | | | | |
| The Philippine Commission | | 117,493.32 | | | | 117,493.32 | 117,493.32 | |
| The Philippine Assembly | | 465,051.14 | | | | 465,051.14 | 465,051.14 | |
| Executive: | | | | | | | | |
| EXECUTIVE DEPARTMENT— | | | | | | | | |
| The Executive | | 137,703.33 | | | | 137,703.33 | 137,703.33 | |
| Executive Bureau | 19,706.60 | 574,143.16 | (41,299.73) | 18,322.25 | 60,304.65 | 631,176.93 | 570,872.28 | 60,304.65 |
| Bureau of Audits | 1,713.49 | 407,246.42 | (1,568.62) | | | 407,390.29 | 407,390.29 | |
| Bureau of Civil Service | 1,467.44 | 79,560.79 | (2,567.78) | | | 78,470.45 | 78,467.44 | 3.01 |
| DEPARTMENT OF THE INTERIOR— | | | | | | | | |
| Bureau of Health | 252,204.95 | 1,247,922.39 | (128,458.00) | 102,321.53 | 143,830.29 | 1,617,821.16 | 1,347,981.10 | 269,840.06 |
| Bureau of Lands | | 630,666.35 | 4,318.78 | 475,752.47 | 1,442.25 | 1,112,174.80 | 1,091,296.41 | 20,878.39 |
| Bureau of Science | 33,266.16 | 371,053.07 | (43,529.41) | 93,258.77 | 32,867.99 | 486,916.58 | 417,831.93 | 69,084.65 |
| Bureau of Forestry | 16.66 | 153,190.06 | (4,126.40) | 4,576.49 | | 153,656.81 | 153,656.81 | |
| Bureau of Quarantine Service | 8,955.37 | 110,916.89 | (19,442.47) | 3,197.00 | | 103,626.29 | 103,135.49 | 490.80 |
| Weather Bureau | 4,674.69 | 126,834.28 | | 76.00 | | 131,584.97 | 117,267.96 | 14,317.01 |
| DEPARTMENT OF COMMERCE AND PO- LICE— | | | | | | | | |
| Bureau of Constabulary | (41,951.00) | 2,455,882.35 | (31,924.51) | 6,126.55 | 10.70 | 2,388,144.09 | 2,369,375.64 | 18,768.45 |
| Bureau of Public Works | (183,629.85) | 394,000.00 | (38,279.05) | 4,624,365.38 | 548,282.18 | 5,344,738.66 | 4,851,479.25 | 493,269.41 |
| Bureau of Navigation—navigation division | 6,823.07 | 697,000.00 | 136,538.63 | 464,638.58 | 538,206.83 | 1,843,107.11 | 1,563,765.21 | 279,341.90 |
| Bureau of Navigation—lighthouse division | | 282,000.00 | (30,194.40) | 1,877.83 | 7,907.14 | 261,090.57 | 253,183.43 | 7,907.14 |
| Bureau of Navigation—port works division | | 351,851.87 | (119,431.33) | 712.18 | | 233,132.72 | 233,132.72 | |
| Bureau of Posts | 215,171.96 | 664,718.00 | (3,137.26) | 1,066,821.71 | 115,795.35 | 2,059,369.76 | 1,892,410.07 | 166,959.69 |
| Bureau of Coast and Geodetic Survey | (15,076.23) | 220,508.47 | | 186.15 | 997.91 | 206,616.30 | 204,818.39 | 1,797.91 |
| Bureau of Labor | (298.21) | 41,178.89 | | | | 40,880.68 | 36,302.84 | 4,577.84 |
| The Consulting Architect | | 18,274.51 | (6,274.51) | | | 12,000.00 | 12,000.00 | |
| The Supervising Railway Expert | | (29,756.72) | (1,176.47) | 85,137.08 | | 54,203.89 | 52,958.34 | 1,245.55 |
| DEPARTMENT OF FINANCE AND JUS- TICE— | | | | | | | | |
| Bureau of Justice | | 144,592.49 | (4,705.89) | 180.19 | 5,897.00 | 145,963.79 | 136,966.79 | 8,997.00 |
| Bureau of Customs | 13,497.56 | 656,115.15 | (3,137.26) | 217,109.66 | 56,513.31 | 940,098.42 | 871,894.51 | 68,203.91 |
| Bureau of Internal Revenue | 1,363.25 | 536,629.46 | (10,196.07) | 53,446.12 | | 581,241.76 | 580,001.83 | 1,239.93 |
| Bureau of the Treasury | | 122,943.64 | (1,778.46) | 160.66 | | 121,330.84 | 121,330.84 | |
| DEPARTMENT OF PUBLIC INSTRUCTION— | | | | | | | | |
| Bureau of Agriculture | (21,568.60) | 1,025,539.87 | (13,690.82) | 47,625.92 | 4,296.46 | 1,042,202.83 | 1,037,906.37 | 4,296.46 |
| Bureau of Education | (21,623.61) | 3,610,000.00 | (8,397.60) | 31,159.51 | 1,213,187.16 | 4,824,325.46 | 3,588,511.95 | 1,235,813.51 |
| Bureau of Prisons—prison divi- sion | (53,199.44) | 603,678.00 | | 56,768.53 | 95,709.55 | 702,956.64 | 608,323.72 | 94,632.92 |
| The Philippine Medical School | 17,697.15 | 176,831.93 | (20,855.00) | 15,068.30 | | 188,741.38 | 188,741.38 | |
| The University of the Philippines | 16,535.10 | 174,380.65 | 20,856.00 | 4,898.66 | | 216,670.41 | 160,857.19 | 55,813.22 |
| The Philippines Library | | 85,729.69 | 35,413.52 | 2,626.31 | | 123,769.52 | 121,639.52 | 2,130.00 |
| Judicial: | | | | | | | | |
| The Judiciary | 2.19 | 767,579.73 | | 195,617.12 | 38,543.90 | 1,001,742.94 | 944,863.71 | 56,879.23 |
| Totals | 255,748.70 | 17,421,457.68 | (337,035.16) | 7,571,429.95 | 2,863,792.67 | 27,775,393.84 | 24,838,611.20 | 2,936,782.64 |

Schedule No. 2.—APPROPRIATED SURPLUS—CAPITAL OPERATION ACCOUNTS.

| | | | | | | | |
|--|------------|-----------|-------------|------------|------------|------------|-------------|
| Library Fund, Bureau of Science, Act 1419 | 2,909.00 | | 309.75 | | 3,218.75 | 3,089.89 | 128.86 |
| Commissary Stores, Bureau of Constab- ulary, Act 242 | 11,352.17 | | 4,737.12 | 16,475.65 | 32,564.94 | 18,431.70 | 14,133.24 |
| Supply Fund, Bureau of Constabulary, Act 1873 | 24,371.65 | 55,000.00 | | | 225,253.93 | 304,625.58 | 280,000.00 |
| Baguio Town-site Improvement Fund, Bureau of Public Works, Acts 1662, 1688 | 2.75 | | | 4,659.64 | 4,662.89 | 4,659.64 | 2.75 |
| Artesian wells, Bureau of Public Works, Acts 1837, 1662, 1688 | 3,657.99 | | (3,657.99) | | | | |
| Marine railway and repair shop, Bureau of Navigation, Act 1416 | 101,803.18 | | | 856,117.23 | 957,920.41 | 904,469.04 | 53,451.37 |
| Arrastre plant, Bureau of Customs, Act 897 | 120,817.83 | | | 159,669.59 | 280,487.42 | 157,424.61 | 123,062.81 |
| Pier Fund, Bureau of Customs | 3,474.28 | | | 37,089.52 | 40,563.80 | 29,500.28 | 11,063.52 |
| Coal Supply Fund, Bureau of Customs, Act 1861 | 28,693.17 | | | 27,274.04 | 35,719.35 | 91,686.56 | (22,921.72) |
| Opium Fund, Bureau of Internal Re- venue, Acts 1761, 1910 | 137,748.40 | | (28,482.66) | 75,552.63 | 184,818.37 | 94,277.92 | 90,540.45 |

Schedule No. 2.—Appropriated Surplus—Capital Operation Accounts—Continued.

| Titles of accounts. | Balance June 30, 1910. | Appro- priations (see pp. 134, 135). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|---|--------------------|---------------------|--------------------------|----------------------|---------------------|------------------------------|
| Claims and damages, Act 1989 | | 20,000.00 | | | | 20,000.00 | 155.52 | 19,844.48 |
| Fidelity Bond Premium Fund, Bureau of the Treasury, Act 1739 | 317,202.32 | | | 92,110.25 | | 409,312.57 | 5,149.31 | 404,163.26 |
| Forage Supply Fund, Bureau of Agri- culture, Act 1954 | 9,330.57 | | | 49,329.00 | 6,285.00 | 64,944.57 | 59,129.57 | 5,815.00 |
| Plow Fund, Bureau of Agriculture, Act 1954 | 27,515.10 | | | | | 27,515.10 | 210.63 | 27,304.47 |
| Cattle Quarantine Stations Fund, Bureau of Agriculture, Act 1954 | 19,096.38 | | | 9,350.00 | | 28,446.38 | 15,018.20 | 13,428.18 |
| Automobile service, Mountain Province, Act 1954 | | 100,000.00 | | | | 100,000.00 | 99,857.07 | 642.93 |
| American Circulating Library, Bureau of Education | 2,590.82 | | (2,590.82) | | | | | |
| Supply Fund, Bureau of Education, Act 1873 | 203,480.02 | | | | 281,430.15 | 484,910.17 | (15,089.83) | 500,000.00 |
| Supply division, Bureau of Supply, Act 146 | 888,790.71 | 6,666.67 | (6,666.67) | 7,119,055.02 | 1,607,255.36 | 9,615,101.09 | 6,526,572.92 | 3,088,528.17 |
| Cold storage division, Bureau of Supply .. | 32,631.93 | | (30,000.00) | 570,743.64 | 36,630.66 | 610,006.23 | 567,407.06 | 42,599.17 |
| Bureau of Printing | 278,865.39 | 3,137.26 | (3,137.26) | 608,141.51 | 246,882.82 | 1,131,889.72 | 562,090.83 | 569,798.89 |
| Industrial division, Bureau of Prisons .. | 222,807.78 | | | 45,524.41 | 119,831.44 | 388,163.63 | 58,336.48 | 329,827.15 |
| General store, Iwahig penal settlement .. | (2,157.95) | (500.00) | | | | (2,657.95) | (2,657.95) | |
| Supreme Court Library, Judiciary | 12,735.05 | | | 4,230.00 | | 16,965.05 | 10,536.15 | 6,428.90 |
| Philippine Public Library, Act 1849 | 822.70 | | (822.70) | | | | | |
| Friar Lands Loan Fund, Act 1736 | 103,564.99 | | | 4,209.22 | | 107,774.21 | | 107,774.21 |
| The Insurance Fund, Act 1728 | 362,003.84 | 50,000.00 | | 11,350.90 | | 423,354.74 | | 423,354.74 |
| The Agricultural Bank, Bureau of Treas- ury | 1,016,655.38 | | | 46,817.23 | | 1,063,472.61 | 520.25 | 1,062,952.36 |
| Cebu pumping station, Bureau of Cus- toms | | | | 9,116.75 | | 9,116.75 | 2,077.69 | 7,039.06 |
| Cebu arrastre plant | | | | 574.91 | | 574.91 | 345.71 | 229.20 |
| Sales Agency Fund | | 75,000.00 | | | | 75,000.00 | 167.69 | 74,832.31 |
| Totals | 3,930,765.45 | 309,303.93 | (75,358.10) | 9,738,962.36 | 2,575,764.36 | 16,474,438.00 | 9,102,884.24 | 7,371,553.76 |

Schedule No. 3.—APPROPRIATED SURPLUS—MISCELLANEOUS ACCOUNTS.

| | | | | | | | | |
|--|-----------|-------------|-------------|----------|--|------------|------------|------------|
| General purposes | 2,699.48 | 50,000.00 | | 8,541.93 | | 61,241.41 | 40,079.65 | 21,161.76 |
| Ship subsidies, Act 1715 | | 252,836.87 | | 25.00 | | 252,861.87 | 142,547.21 | 110,314.66 |
| Cavite police, Act 1989 | | 4,479.96 | | | | 4,479.96 | 4,479.96 | |
| Medical School scholarships, Act 1632 .. | 13,554.98 | | | | | 13,554.98 | 1,513.35 | 12,041.63 |
| Suppression of head-hunting, Acts 1883, 1992 | | 6,000.00 | | | | 6,000.00 | 4,144.10 | 1,855.90 |
| Bounties to tobacco growers, Acts 1917, 1767 | 23,114.08 | (15,612.56) | | | | 7,501.52 | 7,501.52 | |
| Board of Rate Regulation, Act 1989 | | 5,498.62 | | | | 5,498.62 | 5,498.62 | |
| Secretaries to United States Resident Commissioners | | 1,720.85 | | | | 1,720.85 | 1,720.85 | |
| Calamity Relief, Act 1991 | 48,559.58 | | | 613.00 | | 49,172.58 | 29,058.73 | 20,113.85 |
| Relief of Blas Cabrera and others, Act 1527 | 270.00 | | | | | 270.00 | (245.00) | 515.00 |
| Purchase of cattle, Bureau of Prisons, Act 1902 | 19,577.18 | | | | | 19,577.18 | 17,566.40 | 2,010.78 |
| Maguey plants, Cebu Island, Act 1902 .. | 6,641.56 | | | | | 6,641.56 | 6,641.56 | |
| Municipal teachers, Act 1984 | 46,074.11 | (5,854.46) | | | | 40,219.65 | 40,219.65 | |
| Barrio school-teachers, Act 1866 | 25,525.19 | (25,525.19) | | | | | | |
| Code Committee, Act 1941 | | 72,042.96 | | | | 72,042.96 | 72,042.96 | |
| Services of an Expert Accountant, Act 1873 | 2,000.00 | (2,000.00) | | | | | | |
| Legal services, Acts 1955, 1989 | 83.00 | 2,939.54 | | | | 3,022.54 | 3,022.54 | |
| Permanent triangulation station monu- ments | 2,569.53 | | | | | 2,569.53 | 605.16 | 1,964.37 |
| Nurses Training School, Acts 1996, 2025 .. | | 24,000.00 | | | | 24,000.00 | 631.61 | 23,368.39 |
| Investigation of animal diseases, Act 1955 | 4,081.33 | | | | | 4,081.33 | 3,304.47 | 776.86 |
| Costs, internal-revenue refunds, Act 1955 .. | 224.04 | (224.04) | | | | | | |
| Salaries, Philippines Public Library, Act 1849 | 2,270.53 | (2,270.53) | | | | | | |
| Non-Christian tribes—lands, Acts 1960, 1992 | | 20,000.00 | (20,000.00) | | | | | |
| Non-Christian tribes—health, Acts 1960, 1992 | | 28,000.00 | | | | 28,000.00 | 14,636.81 | 13,363.19 |

REPORT OF THE AUDITOR

Schedule No. 3.—Appropriated Surplus—Miscellaneous Accounts—Continued.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see pp. 135, 136, 138). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|--|------------------------------|---|--------------------|------------------|--------------------------|---------------------|---------------------|------------------------------|
| Non-Christian tribes—Agriculture, Acts 1960, 1992 | | 40,000.00 | | | | 40,000.00 | 39,506.16 | 493.84 |
| Non-Christian tribes—Forestry, Acts 1960, 1992 | 193.84 | 6,000.00 | | | | 6,193.84 | 5,767.60 | 426.24 |
| Non-Christian tribes—Education, Acts 1960, 1992 | | 215,000.00 | (26,435.85) | | | 188,564.15 | 164,614.05 | 23,950.10 |
| Non-Christian tribes—Constabulary, Acts 1960, 1992 | | 700,000.00 | (288.17) | | | 699,711.83 | 699,711.83 | |
| Government pupils, Acts 1938, 1988 | | | 28,482.66 | | | 28,482.66 | 28,482.66 | |
| Epidemic diseases and pests, Act 1989 | | 33,690.34 | | | | 33,690.34 | 33,690.34 | |
| Delegates, Medical Association, Act 1955 | | 319.25 | | | | 319.25 | 319.25 | |
| Non-Christian tribes—Executive Bureau, Act 2020 | | 12,391.73 | (12,391.73) | | | | | |
| Purchase of Rizal Library, Act 2021 | | 32,000.00 | (32,000.00) | | | | | |
| Philippine Exposition, Acts 2023, 2062 | | 60,000.00 | | | | 60,000.00 | | 60,000.00 |
| Third Centenary Celebration Introduction of Printing, Act 2020 | | 2,000.00 | | | | 2,000.00 | 1,555.20 | 444.80 |
| Scholarships, Veterinary College, Act 2040 | | 3,500.00 | | | | 3,500.00 | | 3,500.00 |
| Antituberculosis Society, Act 2032 | | 50,000.00 | | | | 50,000.00 | 20,833.32 | 29,166.68 |
| Protection of infants, Act 2032 | | 12,000.00 | | | | 12,000.00 | 5,000.00 | 7,000.00 |
| Mary Johnston Hospital, Act 2032 | | 12,000.00 | | | | 12,000.00 | 5,000.00 | 7,000.00 |
| Delegates, Rome Tuberculosis Congress, Act 2042 | | 4,000.00 | | | | 4,000.00 | | 4,000.00 |
| Scholarships, School of Forestry, Act 2050 | | 15,650.00 | | | | 15,650.00 | 2,842.57 | 12,807.43 |
| Advertising Philippine products, Act 2058 | | 50,000.00 | | 1,300.00 | | 51,300.00 | 2,600.00 | 48,700.00 |
| Unidentified appropriation | | (50.00) | | | | (50.00) | (50.00) | |
| Postal Savings Bank deficit, section 19, Act 1493 | | 28,521.43 | | | | 28,521.43 | 28,521.43 | |
| Sultan of Sulu and advisers | | 13,500.00 | | | | 13,500.00 | 13,500.00 | |
| Deportation of vagrants, Act 899 | | 80.00 | | | | 80.00 | 80.00 | |
| Totals | 197,438.43 | 1,706,634.77 | (62,633.09) | 10,479.93 | | 1,851,920.04 | 1,446,944.56 | 404,975.48 |

Schedule No. 4.—APPROPRIATED SURPLUS—FIXED CHARGES.

| | | | | | |
|---|---------------------|-------------------|---------------------|---------------------|--|
| Interest on friar lands bonds, Act 1749 | 357,802.79 | 206,897.21 | 564,200.00 | 564,200.00 | |
| Interest on public works bonds, Acts 1801-1444 | 403,000.00 | | 403,000.00 | 403,000.00 | |
| Payments to Friar Land Bonds Sinking Funds, section 1, Act 1749 | 141,430.85 | | 141,430.85 | 141,430.85 | |
| Contribution Public Works Bond Sinking Funds Acts 1729, 1954 | 201,048.44 | | 201,048.44 | 201,048.44 | |
| Insular contribution, city of Manila expenses, 1765 | 1,250,000.00 | | 1,250,000.00 | 1,250,000.00 | |
| Insular contribution, city of Baguio expenses, Act 1963 | 99,069.30 | | 99,069.30 | 99,069.30 | |
| Interest and expenses, Philippine Railway bonds, Act 1730 | 618,378.46 | | 618,378.46 | 618,378.46 | |
| Interest Manila Railway bonds | 148,568.19 | | 148,568.19 | 148,568.19 | |
| Totals | 3,218,798.03 | 206,897.21 | 3,425,695.24 | 3,425,695.24 | |

Schedule No. 5.—APPROPRIATED SURPLUS—AID TO PROVINCES.

| | | | | | |
|--|------------------|-------------------|-------------------|-------------------|--|
| Salary and expenses, lieutenant-governor of Samar, Acts 1875, 1989 | 1,200.00 | | 1,200.00 | 1,200.00 | |
| Province of Mindoro, Act 1989 | 33,400.00 | | 33,400.00 | 33,400.00 | |
| Province of Palawan, Acts 1989, 1902 | 39,110.00 | | 39,110.00 | 39,110.00 | |
| Province of Agusan, Acts 1992, 1883 | 20,000.00 | | 67,000.00 | 67,000.00 | |
| Province of Batanes, Act 1989 | 788.12 | | 15,000.00 | 15,000.00 | |
| Province of Nueva Vizcaya, Act 1992 | | | 24,000.00 | 24,000.00 | |
| The Mountain Province, Act 1992 | 707.94 | | 105,000.00 | 105,000.00 | |
| Relief to Abuyog, Leyte, Act 1955 | | | 1,889.00 | 1,889.00 | |
| Totals | 21,496.06 | 265,102.94 | 286,599.00 | 286,599.00 | |

Schedule No. 6.—APPROPRIATED SURPLUS—PUBLIC WORKS FROM REVENUE.

| Titles of accounts. | Balance June 30, 1910. | Appro- priations (see p. 136). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|--------------------------------------|--------------|-----------|--------------------------|------------|--------------------|------------------------------|
| Rizal Park, Dapitan, Act 1907..... | | 10,000.00 | | | | 10,000.00 | 308.27 | 9,691.73 |
| Roads and bridges, Act 1..... | 705.42 | | | | | 705.42 | | 705.42 |
| Tuguegarao Hospital, section 4, Act 1955..... | 80,000.00 | | | | | 80,000.00 | | 80,000.00 |
| Bontoc Hospital, section 4, Act 1955..... | 20,000.00 | | | | | 20,000.00 | | 20,000.00 |
| Leper Hospital and buildings, Act 1988..... | | 50,000.00 | | | | 50,000.00 | | 50,000.00 |
| Pasig River walls below Bridge of Spain, Acts 669, 1421..... | 40,593.19 | | | | | 40,593.19 | 40,593.19 | |
| Building for insane, San Lazaro, Act 1580..... | 3,380.10 | | | | | 3,380.10 | | 3,380.10 |
| Grading grounds, Bureau of Science, Act 1580..... | 37.75 | | | | | 37.75 | 37.75 | |
| Animal stables, Bureau of Science, Act 1988..... | | 5,000.00 | | | | 5,000.00 | | 5,000.00 |
| Sewer system, Bilibid, Acts 1580, 1988..... | 1,781.90 | 5,000.00 | | | | 6,781.90 | 6,781.90 | |
| Schoolhouses, Act 1580..... | 50,127.82 | | | | | 50,127.82 | 25,378.99 | 24,748.83 |
| Constabulary buildings and sites, Act 1988..... | | 50,000.00 | | | | 50,000.00 | 6,953.58 | 43,046.42 |
| Dredging Cagayan River, Act 1660..... | 1,289.41 | | | | | 1,289.41 | | 1,289.41 |
| Assay house, Bureau of Science, Act 1662..... | 318.00 | (318.00) | | | | | | |
| Power plant, Bureau of Science, Act 1954..... | 35,000.00 | | | | | 35,000.00 | | 35,000.00 |
| Schoolhouses, Barcelona and Bulusan, Act 1662..... | 141.38 | | | | | 141.38 | 141.38 | |
| Pagbilao-Atimonan Road, Act 1662..... | 129.33 | | | | | 129.33 | (5,224.37) | 5,353.70 |
| Lighthouse construction, Act 1662..... | 5,785.98 | | | | | 5,785.98 | 5,894.61 | (108.63) |
| Interprovincial roads, Act 1988..... | | 300,000.00 | | | | 300,000.00 | 215,581.46 | 84,418.54 |
| Cebu-Toledo Road, Act 1688..... | 5.85 | (5.85) | | | | | | |
| Carcar-Barili Road, Act 1688..... | 1,820.96 | | | | | 1,820.96 | 589.98 | 1,230.98 |
| Tabaco-Ligao Road, Act 1688..... | 3,162.80 | | | | | 3,162.80 | 2,871.22 | 291.58 |
| Bay-Tiaong Road, Act 1688..... | 8.00 | (8.00) | | | | | | |
| Calamba-Los Baños-Bay Road, Act 1688..... | 4,453.48 | | | | | 4,453.48 | 624.68 | 3,828.80 |
| Repair of Benguet Road, Acts 1967, 2005..... | 5,000.00 | 100,000.00 | | | | 105,000.00 | 96,990.19 | 8,009.81 |
| Roads and bridges, Acts 1688, 1783..... | 19,335.22 | | | | | 19,335.22 | 19,166.77 | 148.45 |
| Completion and equipment of the Gen- eral Hospital, Act 1902..... | 203,581.29 | | 66,942.52 | | | 270,523.81 | 205,149.08 | 65,374.73 |
| Equipment of General Hospital, Act 1954..... | 100,000.00 | | | | | 100,000.00 | | 100,000.00 |
| Gas plant, General Hospital, Act 1954..... | 18,000.00 | | | | | 18,000.00 | 2,772.89 | 15,227.11 |
| Irrigation plants and systems, Act 1688..... | 150,476.72 | | (150,476.72) | | | | | |
| Walls, south side of Pasig River, Acts 1688, 1837..... | 90,031.39 | | | | | 90,031.39 | 75,259.93 | 14,771.46 |
| Filling behind Pasig River walls, Act 1688..... | 12,940.15 | | | | | 12,940.15 | 2,707.74 | 10,232.41 |
| Buildings at Alabang, Bureau of Agri- culture, Acts 1688, 1954, 1988..... | 6,202.54 | 16,000.00 | | | | 22,202.54 | 16,311.37 | 5,891.17 |
| Galvanized-iron warehouse, Bureau of Agriculture, Act 1902..... | 1,574.43 | | | | | 1,574.43 | | 1,574.43 |
| Buildings, Agricultural College, Los Ba- ños, Act 1988..... | | 10,000.00 | | | | 10,000.00 | 10,000.00 | |
| Light and power plant, Agricultural Col- lege, Act 1988..... | | 12,000.00 | | | | 12,000.00 | 57.77 | 11,942.23 |
| Stallion barn, Trinidad, Bureau of Agri- culture, Act 1688..... | 199.30 | | | | | 199.30 | | 199.30 |
| Calf stable, vaccine stable, and gas plant, Bureau of Science, Act 1688..... | 10,000.00 | | | | | 10,000.00 | 37.07 | 9,962.93 |
| Wharf, Mariveles quarantine station, Act 1688..... | 747.67 | | | | | 747.67 | | 747.67 |
| Barracks, Mariveles quarantine station, section 4, Act 1955..... | 12,960.71 | | | | | 12,960.71 | 11,727.83 | 1,232.88 |
| Constabulary barracks and quarters, Act 1688..... | (246.62) | | | | | (246.62) | | (246.62) |
| Irrigation plant, Bayombong, Act 1688..... | 10,915.65 | | | | | 10,915.65 | | 10,915.65 |
| School buildings and teachers' quarters, Act 1688..... | 189,959.70 | | | | | 189,959.70 | 133,743.30 | 56,216.40 |
| Buildings and gas plant, Philippine Med- ical School, Act 1688..... | 1,000.00 | | | | | 1,000.00 | 1,000.00 | |
| Cavite Boulevard, Act 1745..... | 82,194.39 | 50,000.00 | | | | 132,194.39 | 48,037.00 | 84,157.39 |
| Barrio schoolhouses, Act 1801..... | 698,387.24 | 250,000.00 | | | | 948,387.24 | 405,017.65 | 543,369.59 |
| Irrigation plants and systems, friar lands estates, Act 1837..... | 10,752.10 | | 1,926.34 | | | 12,678.44 | 12,678.44 | |
| Sibul Springs improvements, Act 1954..... | 57,223.49 | | (49,676.60) | | | 7,546.89 | 7,546.89 | |
| Sibul Springs improvements, Act 1981..... | | | 49,676.60 | | | 49,676.60 | 43,347.19 | 6,329.41 |
| Sibul Springs Sanitarium, Act 1981..... | 60,000.00 | | | | | 60,000.00 | | 60,000.00 |
| Wards, San Lazaro, Acts 1955, 1988..... | 20,891.97 | 40,000.00 | | | | 60,891.97 | 25,270.83 | 35,621.14 |
| Nurses' quarters, San Lazaro, Act 1955..... | 30,000.00 | | 3,500.00 | | | 33,500.00 | | 33,500.00 |

REPORT OF THE AUDITOR

Schedule No. 6.—Appropriated Surplus—Public Works from Revenue—Continued.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see p. 136). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|---------------------------------|-------------|-----------|--------------------------|--------------|--------------------|------------------------------|
| Animal quarantine station, Manila, Act 1954 | 146,669.22 | | | | | 146,669.22 | 92,145.33 | 54,523.89 |
| Nurses' quarters, Baguio, section 4, Act 1955 | 20,000.00 | | | | | 20,000.00 | 12,691.70 | 7,308.30 |
| Customs building, Cebu, section 4, Act 1955 | 7,500.00 | | | | | 7,500.00 | | 7,500.00 |
| Grade and track, Engineer Island, Act 1837 | 3,463.11 | | | | | 3,463.11 | | 3,463.11 |
| Lights, buoys, and beacons, Acts 1688, 1837, 1954, 1988 | 41,476.28 | 40,000.00 | | | | 81,476.28 | 68,329.08 | 13,147.20 |
| Irrigation systems, Act 1854 | 603,338.63 | 750,000.00 | 150,476.72 | | | 1,503,815.35 | 803,285.49 | 700,529.86 |
| Roads and bridges, Act 1837 | 63,476.89 | | | 15.32 | | 63,492.21 | (1,929.96) | 65,422.17 |
| Animal quarantine stations, Manila, Iloilo, and Cebu, Act 1855 | 330.59 | | | | | 330.59 | 203.13 | 127.46 |
| Iloilo quarantine station, Act 1888 | | 15,500.00 | | | | 15,500.00 | 323.55 | 15,176.45 |
| Cebu quarantine station, Act 1888 | | 16,000.00 | | | | 16,000.00 | | 16,000.00 |
| Telephone installation, Mount Mirador Observatory, Act 1955 | 150.00 | | | | | 150.00 | | 150.00 |
| Disinfecting building, Iloilo, section 4, Act 1955 | 3,500.00 | | | | | 3,500.00 | | 3,500.00 |
| Imus School building, Act 1907 | 2,000.00 | | | | | 2,000.00 | 2,000.00 | |
| Reconstruction, Mariveles wharf, section 4, Act 1955 | 29,781.03 | | 19,442.47 | | | 49,223.50 | 565.91 | 48,657.59 |
| Harbor and river allotments, Acts 1954, 1988 | 285,337.22 | 700,000.00 | (30,000.00) | | | 955,337.22 | 269,812.48 | 685,524.74 |
| Plumbing, Medical College and General Hospital, Act 1954 | 30,500.00 | | | | | 30,500.00 | 30,375.28 | 124.72 |
| Cables, Bureau of Posts, Act 1954 | (707.16) | | 10,734.16 | | | 10,027.01 | 10,027.01 | |
| Wharf, sheds, etc., Balabac, Act 1954 | 1,761.01 | | | | | 1,761.01 | | 1,761.01 |
| Roofing cells, Bilibid, Act 1988 | | 4,500.00 | | | | 4,500.00 | 4,500.00 | |
| Concrete buildings, Bilibid, Act 1954 | 761.72 | | | | | 761.72 | 761.72 | |
| Gravel, Bilibid Prison grounds, Act 1954 | 1,333.50 | | | | | 1,333.50 | 1,333.50 | |
| Prison isolation cells, Bilibid, Act 1954 | 3,000.00 | | | | | 3,000.00 | | 3,000.00 |
| Roads, friar lands estates, Act 1954 | 14,581.77 | | | | | 14,581.77 | 5,181.05 | 9,400.72 |
| Artesian wells, Acts 1954, 1988 | 5,809.94 | 300,000.00 | 3,657.99 | 31,809.38 | 29,528.97 | 370,806.28 | 303,300.30 | 67,505.98 |
| San Lazaro inoculating station, Act 1954 | 2,239.80 | | | | | 2,239.80 | 2,239.80 | |
| Iligan experimental station, Act 1954 | 5,671.53 | | | | | 5,671.53 | 5,490.19 | 181.34 |
| Roads and bridges, Acts 1954, 1988 | 424,197.00 | 1,500,000.00 | | | | 1,924,197.00 | 1,465,471.66 | 458,725.34 |
| Philippine Normal School, Acts 1954, 1988 | 184,369.18 | 200,000.00 | | | | 384,369.18 | 118,610.54 | 265,758.64 |
| Laundry, San Lazaro Hospital, Act 1954 | 26,782.14 | | | | | 26,782.14 | 25,274.19 | 1,507.95 |
| Addition, Government Laboratory, Act 1954 | 103,744.67 | | | | | 103,744.67 | 51,713.40 | 52,031.27 |
| Municipal school buildings, Acts 1954, 1988 | 100,000.00 | 100,000.00 | | | | 200,000.00 | 37,496.92 | 162,503.08 |
| Customs harbor Launch, Act 1954 | 20,000.00 | | | | | 20,000.00 | | 20,000.00 |
| Customs gasoline launches, Act 1954 | 40,000.00 | | | | | 40,000.00 | | 40,000.00 |
| Roads and buildings, Alabang, Act 1954 | 1,937.31 | | 6,000.00 | | | 7,937.31 | 3,946.87 | 3,990.44 |
| Bagabag-Cordon Road, Act 1961 | 35,204.01 | | | | | 35,204.01 | 28,781.05 | 6,422.96 |
| Public works allotments, Mountain Province, Act 1961 | 30,967.74 | | | | | 30,967.74 | 6,648.24 | 24,319.50 |
| Malaybalay Industrial School, Act 1961 | 3,000.00 | | | | | 3,000.00 | | 3,000.00 |
| Bayombong High School, Act 1961 | 4,000.00 | | | | | 4,000.00 | 3,803.18 | 196.82 |
| Wireless station, Baguio, Act 1902 | 30,200.00 | | | | | 30,200.00 | | 30,200.00 |
| Paracale wharf, section 4, Act 1955 | 5,000.00 | | | | | 5,000.00 | 5,000.00 | |
| Hospital and dispensary, Butuan, section 4, Act 1955 | 13,968.19 | | | | | 13,968.19 | | 13,968.19 |
| Construction and equipment of Cebu Hospital, section 4, Act 1955 | 80,007.00 | | 50,000.00 | | | 130,007.00 | 45,302.67 | 84,704.33 |
| Communicable disease hospital, Cebu, section 4, Act 1955 | 30,000.00 | | | | | 30,000.00 | | 30,000.00 |
| Repairs Oriente, Malacañang, and Ayuntamiento Buildings, Act 1902 | 60,387.61 | 46,000.00 | | | | 106,387.61 | 88,229.10 | 18,158.51 |
| Addition, Ayuntamiento Building, Act 1988 | | 20,630.00 | | | | 20,630.00 | 20,630.00 | |
| Government Center, Baguio, section 4, Act 1989 | | | 160,000.00 | | | 160,000.00 | 151,315.54 | 8,684.46 |
| Maintenance, Government Center, Baguio, Act 1988 | | 46,800.00 | | | | 46,800.00 | 46,331.73 | 468.27 |
| Improvements, Government Center, Baguio, Act 1989 | | 26,200.00 | | | | 26,200.00 | 18,230.13 | 7,969.87 |
| Burnt area, Cebu | 7,071.31 | | 30,000.00 | | | 37,071.31 | 37,071.31 | |
| Roads and bridges, Nueva Vizcaya, Act 1894 | | 2,000.00 | | | | 2,000.00 | 2,000.00 | |
| Permanent equipment, Nueva Vizcaya, Act 1894 | | 3,000.00 | | | | 3,000.00 | 3,000.00 | |

Schedule No. 6.—Appropriated Surplus—Public Works from Revenue—Continued.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see p. 136). | Transfers. | Receipts. | Transfer of supplies. | Total. | Expend- itures. | Balance June 30, 1911. |
|--|------------------------------|---------------------------------|-------------------|------------------|--------------------------|----------------------|---------------------|------------------------------|
| Telephone lines, Nueva Vizcaya, Act 1994 | | 800.00 | | | | 800.00 | 800.00 | |
| Telephone lines, Agusan, Act 1994 | | 2,600.00 | | | | 2,600.00 | 2,600.00 | |
| Roads and bridges, non-Christian tribes Provinces, Act 1994 | | 150,000.00 | | | | 150,000.00 | 114,853.82 | 35,146.18 |
| Artesian wells, non-Christian tribes Provinces, Act 1994 | | 10,000.00 | | | | 10,000.00 | 5,505.46 | 4,494.54 |
| Irrigation plants, non-Christian tribes Provinces, Act 1994 | | 10,000.00 | | | | 10,000.00 | 316.97 | 9,683.03 |
| Constabulary barracks and quarters, non- Christian tribes Provinces, Act 1994 | | 50,000.00 | | | | 50,000.00 | 19,338.44 | 30,661.56 |
| School buildings, non-Christian tribes Provinces, Act 1994 | | 30,000.00 | | | | 30,000.00 | 13,067.32 | 16,932.68 |
| Improvements, Trinidad stock farm, Act 1994 | | 6,000.00 | | | | 6,000.00 | 2,158.12 | 3,841.88 |
| Baguio Teachers' Camp, Act 1994 | | 25,000.00 | 27,166.78 | | | 52,166.78 | 34,299.73 | 17,867.05 |
| Land, Baguio Industrial School, Act 2002 | | | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| Aquarium, Bureau of Science, section 4, Act 1989 | | | 40,000.00 | | | 40,000.00 | 23,067.68 | 16,932.32 |
| Record room, Baguio, Executive Bureau, section 4, Act 1989 | | | 5,000.00 | | | 5,000.00 | 5,000.00 | |
| Baguio Light and Power Plant, Act 2004 | | 30,000.00 | | 3,225.81 | 1,073.68 | 34,299.49 | 31,024.32 | 3,275.17 |
| Magallanes Monument, Mactan, Cebu, Act 1988 | | 5,000.00 | | | | 5,000.00 | 1,542.69 | 3,457.31 |
| Irrigation plants, friar lands estates, Act 1688 | | 1,926.34 | (1,926.34) | | | | | |
| Repairs Insular ice plant, section 4, Act 1989 | | | 30,000.00 | | | 30,000.00 | 24,662.40 | 5,337.60 |
| Library equipment, Government Labora- tory, Act 1988 | | 17,500.00 | | | | 17,500.00 | | 17,500.00 |
| Telegraph lines and postal equipment, Act 1988 | | 50,000.00 | | | 40,702.47 | 90,702.47 | 40,702.47 | 50,000.00 |
| Roads and bridges allotments, Act 2052 | | 1,000,000.00 | | | | 1,000,000.00 | 300,895.64 | 699,104.36 |
| Public works, Executive Bureau | | | 14,573.81 | | | 14,573.81 | 11,098.89 | 3,474.92 |
| Public works, Bureau of Civil Service | | | 596.99 | | | 596.99 | 596.99 | |
| Public works, Bureau of Health | | | 2,917.44 | | | 2,917.44 | 2,917.44 | |
| Public works, Bureau of Agriculture | | | 2,984.94 | | | 2,984.94 | 2,984.94 | |
| Public works, Bureau of Forestry | | | 596.99 | | | 596.99 | 596.99 | |
| Public works, Bureau of Constabulary | | | 4,775.91 | | | 4,775.91 | 4,775.91 | |
| Public works, Bureau of Public Works | | | 2,984.94 | | | 2,984.94 | 2,984.94 | |
| Public works, Bureau of the Treasury | | | 596.99 | | | 596.99 | 596.99 | |
| Alteration Santa Lucia Barracks, Act 1989 | | | 20,000.00 | | | 20,000.00 | | 20,000.00 |
| Constabulary storeroom, Zamboanga, sec- tion 4, Act 1989 | | | 1,554.42 | | | 1,554.42 | | 1,554.42 |
| Totals | 4,513,679.96 | 6,057,124.49 | 475,026.35 | 35,050.51 | 71,305.12 | 11,152,186.43 | 5,834,204.82 | 5,317,981.61 |

Schedule No. 7.—INSULAR REVENUE.

| Titles of accounts. | Balance June 30, 1910. | Appropriations. | Transfers. | Receipts. | Total. | Expend- itures. | Balance June 30, 1911. |
|--------------------------------|------------------------------|-----------------|------------------------|----------------------|--------|--------------------|------------------------------|
| Customs revenue | | | (16,544,795.56) | 16,544,795.56 | | | |
| Internal revenue | | | (8,080,614.71) | 8,080,614.71 | | | |
| United States internal revenue | | | (189,137.41) | 189,137.41 | | | |
| Franchise taxes (Insular) | | | (55,347.11) | 55,347.11 | | | |
| Miscellaneous revenue | | | (575,625.66) | 575,625.66 | | | |
| Totals | | | (25,445,520.45) | 25,445,520.45 | | | |

Schedule No. 8.—SINKING FUND RESERVES.

| | | | | | | | |
|--|---------------------|--|-----------------------|---------------------|---------------------|--|---------------------|
| Friar Lands Bonds Sinking Fund | 1,896,680.48 | | (1,299,825.57) | 834,593.24 | 1,431,448.15 | | 1,431,448.15 |
| Public Works and Permanent Improvement Bonds Sink- ing Fund | 881,243.17 | | | 240,439.84 | 1,121,683.01 | | 1,121,683.01 |
| Totals | 2,777,923.65 | | (1,299,825.57) | 1,075,033.08 | 2,553,131.16 | | 2,553,131.16 |

Schedule No. 9.—CONGRESSIONAL RELIEF FUND.

| | | | | | | | |
|--------------------------------|-------------------|--|--------|-----------------|-------------------|--------|-------------------|
| Loans to provinces, Act 1666 | 106,933.91 | | | 4,081.44 | 111,015.35 | | 111,015.35 |
| Capas-O'Donnell-Iba Road | | | (2.00) | | (2.00) | (2.00) | |
| Manufacture of serum, Act 1799 | | | 2.00 | | 2.00 | 2.00 | |
| Totals | 106,933.91 | | | 4,081.44 | 111,015.35 | | 111,015.35 |

REPORT OF THE AUDITOR

Schedule No. 10.—MISCELLANEOUS TRUST FUNDS.

| Titles of accounts. | Balance June 30, 1910. | Transfers. | Receipts. | Total. | Expend- itures. | Balance June 30, 1911. |
|--|------------------------------|------------|----------------------|----------------------|----------------------|------------------------------|
| Guarantee Fund, Bureau of Lands | 19,143.72 | | 149,790.99 | 168,934.71 | 140,555.47 | 28,379.24 |
| Guarantee Fund, Bureau of Agriculture | | | 108.95 | 108.95 | | 108.95 |
| Guarantee Fund, Bureau of Constabulary | 1,485.00 | | 7,071.13 | 8,556.13 | 6,442.53 | 2,113.60 |
| Contractor's Fund, Bureau of Public Works | 3,463.50 | | 6,633.26 | 10,096.76 | 4,833.50 | 5,263.26 |
| Estates, deceased employees, Bureau of Justice | 3,283.20 | | 26,632.38 | 29,915.58 | 22,263.48 | 7,652.10 |
| Extra services of employees, Bureau of Customs | (106.00) | | 43,559.19 | 43,453.19 | 43,353.76 | 99.43 |
| Services of officers in private bonded warehouses | 495.03 | | 3,886.01 | 3,881.04 | 3,364.34 | 516.70 |
| Refundable surplus on customs auction sales | 172.48 | | 439.34 | 611.82 | 172.48 | 439.34 |
| Guarantee Fund, Bureau of Customs | 431,650.90 | | 10,886,688.25 | 11,318,339.15 | 10,980,309.90 | 338,029.25 |
| Guarantee Fund, Bureau of Internal Revenue | 3,748.26 | | 85,317.67 | 89,065.93 | 82,149.81 | 6,916.12 |
| Rizal Monument Fund, Bureau of Treasury | 125,012.54 | | 4,173.92 | 129,186.46 | 21,097.48 | 108,088.98 |
| Guarantee Fund, cold storage division | 879.00 | | 1,107.00 | 1,986.00 | 429.30 | 1,556.70 |
| Guarantee Fund, Bureau of Printing | 465.99 | | 18,862.15 | 19,328.14 | 18,857.61 | 470.53 |
| Billibid Prisoners Fund, Bureau of Prisons | 2,791.06 | | 7,451.44 | 10,242.50 | 7,366.18 | 2,876.32 |
| Guarantee Fund, Bureau of Prisons | 5,077.50 | | 5,329.30 | 10,406.80 | 6,367.00 | 4,039.80 |
| Guarantee Fund, University of the Philippines | | 1,023.39 | | 1,023.39 | | 1,023.39 |
| Students Guarantee Fund, Philippine Medical School | 1,212.28 | (1,023.39) | 30.99 | 219.88 | 219.88 | |
| Guarantee Fund, Bureau of Education | 874.35 | | 1,415.15 | 2,289.50 | 2,026.91 | 262.59 |
| Prize Fund, Postal Savings Bank contest | | | 2,000.00 | 2,000.00 | | 2,000.00 |
| Supreme Court Fund, Judiciary | 1,879.44 | | 8,306.56 | 10,186.00 | 8,449.70 | 1,736.30 |
| Judiciary Fund, Judiciary | 86,296.55 | | 146,080.92 | 232,327.47 | 122,677.72 | 109,649.75 |
| Sheriff of Manila Fund, Judiciary | 14,059.33 | | 133,167.21 | 147,226.54 | 142,765.15 | 4,461.39 |
| Registration fees, Court of Land Registration | 11,596.71 | | 14,302.61 | 25,899.32 | 12,386.45 | 13,512.87 |
| Register of Deeds, Fund, Judiciary | 596.97 | | 6,063.90 | 6,660.87 | 5,972.10 | 688.77 |
| Fire Line Badge Fund, fire department | 412.00 | | | 412.00 | 64.00 | 348.00 |
| Guarantee Fund, justice of peace, city of Manila | 311.87 | | | 311.87 | | 311.87 |
| Conservatory of Music Fund | 1,079.70 | | 37.79 | 1,117.49 | | 1,117.49 |
| Guarantee Fund, firearms and ammunition licenses | 450.00 | | | 450.00 | | 450.00 |
| Civil Service Fund | 324,260.62 | | 296,049.13 | 620,309.75 | 321,073.78 | 299,235.97 |
| Contractors' Guarantee Fund, city of Manila | 33,269.00 | | 13,214.98 | 51,483.98 | 46,182.40 | 5,301.58 |
| Spectroscope Fund, Bureau of Science | | | 850.00 | 850.00 | | 850.00 |
| American Bank Trust Fund | | | 37.20 | 37.20 | 37.20 | |
| Guarantee Fund, Philippine School of Arts and Trades | | | 228.00 | 228.00 | | 228.00 |
| Cebu Street Railway franchise, article 22, Act 2034 | | | 3,000.00 | 3,000.00 | | 3,000.00 |
| Internal-revenue apportionment, section 3, Act 1964 | | | 3,143,539.60 | 3,143,539.60 | 3,143,539.60 | |
| Totals | 1,073,861.00 | | 15,019,825.02 | 16,093,686.02 | 15,142,957.73 | 950,728.29 |

Schedule No. 11.—SUNDRY SPECIAL FUNDS.

| | | | | | |
|--|---------------------|----------------------|----------------------|----------------------|---------------------|
| Pension and Retirement Fund | 161,585.72 | 27,220.89 | 188,806.61 | 4,047.46 | 184,759.15 |
| Refundable export duties | 260,408.30 | | 260,408.30 | 227,257.02 | 33,151.28 |
| Refundable internal revenue | 8,468.64 | 4,473,979.03 | 4,482,447.67 | 4,482,447.67 | |
| Assurance Fund | 48,981.81 | 17,229.24 | 66,211.05 | | 66,211.05 |
| Philippine Money Order Fund | 397,937.58 | 12,265,766.15 | 12,663,703.73 | 11,770,613.32 | 893,090.41 |
| Postal Savings Bank Fund | 1,681,237.75 | 2,996,704.00 | 4,677,941.75 | 2,572,108.21 | 2,105,833.54 |
| Outstanding liabilities | 15,144.22 | 4,349.90 | 19,494.12 | 98.12 | 19,396.00 |
| Interest accrued and unpaid | 790,649.78 | 2,040,053.32 | 2,830,703.10 | 1,966,748.44 | 863,954.66 |
| Pension Fund, Bureau of Navigation | 406.73 | 11,111.85 | 11,518.58 | | 11,518.58 |
| Totals | 3,864,820.53 | 21,836,414.38 | 25,201,234.91 | 21,023,320.24 | 4,177,914.67 |

Schedule No. 12.—CITY OF MANILA FUNDS.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see p. 170). | Transfers. | Receipts. | Investments brought into account. | Total. | Expend- itures. | Balance June 30, 1911. |
|---|------------------------------|---------------------------------|------------|---------------------|--|---------------------|---------------------|------------------------------|
| Departments. | | | | | | | | |
| Municipal Board | 268,000.00 | | | 101.50 | | 268,101.50 | 268,197.80 | (96.30) |
| Department of sanitation and transportation | (22,041.07) | | | 978,942.38 | | 956,901.31 | 956,901.31 | |
| Department of assessments and collections | 23,953.35 | | | 25,946.65 | | 49,900.00 | 49,900.00 | |
| Fire department | 323,666.28 | | | 11,111.19 | | 334,777.47 | 334,777.47 | |
| Law department | (3,265.45) | | | 127,167.67 | | 123,902.22 | 123,902.22 | |
| Police department | 544,975.73 | | | 220,116.70 | | 765,092.43 | 765,092.43 | |
| Department of city schools | 298,971.47 | | | | | 298,971.47 | 298,971.47 | |
| Department of engineering and public works | 344,300.60 | | | 418,070.31 | | 762,370.91 | 762,370.91 | |
| Total departments | 1,778,560.91 | | | 1,781,456.40 | | 3,560,017.31 | 3,560,113.61 | (96.30) |

Schedule No. 12.—City of Manila Funds—Continued.

| Titles of accounts. | Balance June 30, 1910. | Appropriations (see p. 170). | Transfers. | Receipts. | Investments brought into account. | Total. | Expenditures. | Balance June 30, 1911. |
|---|------------------------------|---------------------------------|----------------|---------------------|--|---------------------|---------------------|------------------------------|
| Public Works from City Revenue. | | | | | | | | |
| Grill work, Palacio Gate, Ordinance 138..... | | 2,000.00 | | | | 2,000.00 | | 2,000.00 |
| Plumbing, municipal buildings, Ordinance 138..... | | 19,000.00 | | | | 19,000.00 | 11,205.29 | 7,794.71 |
| Public middensheds, Ordinance 138..... | | 7,000.00 | | | | 7,000.00 | 259.18 | 6,740.82 |
| Vault and crematory, Cementerio del Norte, Ordinance 138..... | | 6,000.00 | | | | 6,000.00 | | 6,000.00 |
| Erection and location of street monuments, Ordinances 105, 123, 138..... | | 2,000.00 | | | | 2,000.00 | 2,000.00 | |
| Matadero scalding plant, Ordinance 138..... | | 1,779.15 | | | | 1,779.15 | 1,779.15 | |
| Drainage and improvements of city low areas, Ordinances 105, 123..... | 8,328.13 | | | | | 8,328.13 | 3,807.95 | 4,520.18 |
| Tayuman stone quarry, Ordinance 138..... | | 79,000.00 | | | | 79,000.00 | | 79,000.00 |
| Motor engine and hose wagon, Ordinance 123..... | | 20,000.00 | | | | 20,000.00 | | 20,000.00 |
| Automobile, fire department, Ordinance 138..... | | 5,000.00 | | | | 5,000.00 | 5,000.00 | |
| Land, Arroceros shops, Ordinances 123, 138..... | | 5,058.82 | | | | 5,058.82 | 5,058.82 | |
| Paco School buildings, Ordinance 138..... | | 75,000.00 | | | | 75,000.00 | | 75,000.00 |
| Bridges, esteros, parks, and streets, Act 1727..... | 139,997.58 | 119,550.98 | | | | 259,548.56 | 287,979.41 | 21,569.15 |
| Cedula Road and Bridge Fund, Act 1695..... | 165,010.35 | 103,941.48 | | | | 268,951.83 | 331,463.84 | (62,511.81) |
| Removal and reerection of nipa houses, Ordinance 123..... | 4,253.56 | | | | | 4,253.56 | 3,584.70 | 668.86 |
| Sanitary improvements, Ordinance 133..... | 173,334.85 | | | | | 173,334.85 | 100,909.68 | 72,425.27 |
| Market, Calle Looban, Ordinance 138..... | | 35,000.00 | | | | 35,000.00 | 35,258.29 | (258.29) |
| Tondo Market, Ordinance 140..... | | 20,000.00 | | | | 20,000.00 | | 20,000.00 |
| <i>Total public works from city revenue..</i> | <i>490,924.47</i> | <i>500,330.43</i> | | | | <i>991,254.90</i> | <i>788,306.01</i> | <i>252,948.89</i> |
| Miscellaneous. | | | | | | | | |
| Electric lighting, Ordinance 137..... | | 125,000.00 | | | | 125,000.00 | 118,845.81 | 6,154.19 |
| Cholera Emergency Fund..... | 6,269.40 | | | | | 6,269.40 | | 6,269.40 |
| <i>Total miscellaneous.....</i> | <i>6,269.40</i> | <i>125,000.00</i> | | | | <i>131,269.40</i> | <i>118,845.81</i> | <i>12,423.59</i> |
| Fixed Charges. | | | | | | | | |
| Interest on sewer and waterworks bonds..... | | 320,000.00 | | | | 320,000.00 | 320,000.00 | |
| Annual contribution to Sewer and waterworks Construction Bonds Sinking Fund.. | | 154,960.00 | | | | 154,960.00 | 154,960.00 | |
| Annual payment, Insular Government loan.. | | 50,000.00 | | | | 50,000.00 | 50,000.00 | |
| <i>Total fixed charges.....</i> | | <i>524,960.00</i> | | | | <i>524,960.00</i> | <i>524,960.00</i> | |
| Capital Operations. | | | | | | | | |
| Insurance Fund..... | 2,031.92 | 10,000.00 | | (849.78) | 30,800.00 | 42,482.14 | | 42,482.14 |
| Stores and supplies..... | (70,127.56) | | | | | (70,127.56) | 42,515.78 | (112,643.34) |
| <i>Total capital operations.....</i> | <i>(68,095.64)</i> | <i>10,000.00</i> | | <i>(849.78)</i> | <i>30,800.00</i> | <i>(27,645.42)</i> | <i>42,515.78</i> | <i>(70,161.20)</i> |
| <i>Total appropriated surplus, city of Manila.....</i> | <i>429,098.23</i> | <i>2,938,851.34</i> | | <i>1,781,106.62</i> | <i>30,800.00</i> | <i>5,179,856.19</i> | <i>4,984,741.21</i> | <i>195,114.98</i> |
| City of Manila Fund—available for appropriation..... | 80,071.09 | (2,938,851.34) | 1,685,342.39 | 1,250,000.00 | | 76,562.14 | | 76,562.14 |
| Municipal revenue..... | | | (1,685,342.39) | 1,685,342.39 | | | | |
| Sewer and Waterworks Construction Fund.. | 830,277.00 | | | | | 830,277.00 | 435,906.28 | 394,370.72 |
| Sewer Installation Fund..... | 31,235.17 | | | | | 31,235.17 | (14,093.89) | 45,329.06 |
| <i>Total Sewer and Waterworks Fund...</i> | <i>861,512.17</i> | | | | | <i>861,512.17</i> | <i>421,812.39</i> | <i>439,699.78</i> |
| Sewer and Waterworks Bonds Sinking Fund..... | (17,919.17) | | | 177,291.12 | 546,000.00 | 705,371.95 | | 705,371.95 |
| Luneta Extension loan..... | 15,000.00 | | | | | 15,000.00 | 1,108.30 | 13,891.20 |
| <i>Total city of Manila.....</i> | <i>1,367,762.32</i> | | | <i>4,893,740.13</i> | <i>576,800.00</i> | <i>6,838,302.45</i> | <i>5,407,662.40</i> | <i>1,430,640.05</i> |



